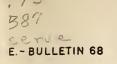
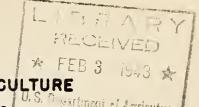
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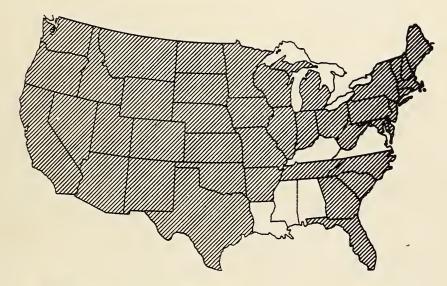




UNITED STATES DEPARTMENT OF AGRICULTURE

BUREAU OF AGRICULTURAL ECONOMICS

1941 SUMMARY OF OUTSTANDING FEDERAL AND STATE LEGISLATION AFFECTING RURAL LAND USE



Legislatures meeting in regular session in 1941

Compiled by

Arthur B. Jebens and Ernest Engelbert A CONTRACT OF THE STATE OF THE You got the second of the seco

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TABLE OF CONTENTS

																										Page
Feder	al Legislation	•	¢	v		u	v		ø		v		v		•					٠		·	٠	u	er.	1
	Agricultural Adjustment		v		۰	o	ø	o	۰	o		۰		۰	۰	۰	o	۰	۰	۰	4	٠	v	u	٠	1
	Credit and Insurance .	•	v		ø		۰	v			0	v	•	۰	۰		۰	۰	٠	۰	٠	o	v	v	U	3
	Miscellaneous	٥	o			۰	v	v	•	•	0	v		•	•	•			•	٠	ú	v	۰	v	۰	3
State	Legislation	٥	v		v	٥	ú						76	۰	0			•	٠	۰		٠		u	v	6
	Conservation			۰	ø	0		٥	0	٥	u				٠,			o		o	ø	o	٥	o	o	6
	Cooperatives	u		o	0			u	۰		v	۰	•	۰		۰		۰		۰		ú	v	۰	v	11
	Credit and Insurance .	ø	o	0	٠		v	٠	v	۰	۰	۰	۰	۰	۰	۰	۰	۰				u		v	o	13
	Forestry	۰		o	v	ų				o	ø	o	٠	۰	۰	۰	۰			0	ú	o	u	u	v	16
	Governmental Cooperation	n	o	٥	v	v	v			v	۰	v			۰		۰		٥	٥	۰	v	o	۰	u	23
	Government Structure and	d	Αc	lm.	n	ist	ra	ιt.	ior	ì			۰	۰				۰	۰	۰		v	o	v	o	27
	Grazing	o		v	۵		ø	·	٠	۰	۰	ø	۰	0			v	٠		v	٠		v	v	۰	34
	Land Tenure	٥	v				v	o	۰	v	v		o	۰			۰	v		v		۰		v	٠	35
	Marketing	۰	ů		٥	o		u		۰				۰	٥	o	v	۰				ø			u	36
	Public Finance	o	v	o		u		o		ø	o		۰		۰			۰	ø	۰	ú	v	o		u	45
	Públic Lands	۰	ø	ú	۰	0			۰	۰	۰		۰	۰	۰	۰	v				o	۰	•	o	v	50
	Rural Facilities	o	ø		o	۰	۰	۰	o	٥	۰	۰			٠		۰	v			۰	ú	۰			58
	Services to Agriculture		ø	۰	u	v	ø	v	ø	v	۰	•	۰	۰	0		۰	J	٠		۰	v	۰	u	u	66
	Taxation		٠	0	u	v		۰	۰	۰					ø		۰	۰	٠		۰		u	v	U	74
	Water Use and Control	•	o	6		٥	٥		ø		۰		۰				۰	o	۰	۰	۰	v	u	v	o	90
	Zoning and Planning .		ø	o	o	•	v	•		۰	o	0	0		. •	•	۰	•	•	•	٥	ø	٥	۰	•	103
State	Index	9			٠	v	ø		٠	۰					٠			۰			v	٠	·	۰	o	110

FOREWORD

This summary of 1941 State and Federal legislation affecting rural land use and rural welfare is the fifth in the series of annual summaries begun by the Land Use Planning Section of Resettlement Administration and continued in the Bureau of Agricultural Economics. The scope of the legislation included this year is the same as for 1940, but minor changes have been made in the classification of material.

State legislatures of 43 States met in regular session during 1941, and only brief digests of the more important laws could be used in the summary. Omitted material or more detailed information on the items mentioned is available, to any interested reader, in the legislative reference files of the Bureau of Agricultural Economics.

A word of very real appreciation is due many persons whose cooperation has made possible the maintenance of our legislative reference service. The Office of Government Reports supplied bills and other current information on the progress of proposed legislation during the sessions in many States. In other States, current reporting of legislative activities was due entirely to the generosity of State officials and others not connected with the Federal Government. The Office of Budget and Finance of the Department supplied digests of Federal laws; and Miss Elizabeth Powers, of this Bureau, supplied material for Texas, Oklahoma, and Arkansas.

FEDERAL LEGISLATION*

AGRICULTURAL ADJUSTMENT

Agricultural Conservation Program Payments. Amends the Department of Agriculture appropriation Act, 1942, so as to provide for agricultural conservation program payments to farmers whose crops have been acquired under the national defense program to the extent that in connection with such acquisition full compensation was not made for failure to receive such payments, and permits landlords operating on U. S. Government lands to share in agricultural conservation payments in connection with 1940 and 1941 farming operations. (Public Law 364, S. 2077, approved Dec. 22.)

Formula for Determining Parity Prices. Requests the Agriculture and Forestry Committee to hold hearings on the question of parity prices for basic, necessary, and essential farm commodities and to consider the advisability of formulating and reporting legislation defining such parity prices. States that, pending such action, no Government agency should exercise implied power in undertaking to alter parity prices fixed by the Department of Agriculture. (S. Res. 117, agreed to June 16.)

Marketing Quotas and Commodity Loans. Redefines farm marketing quotas for corn and wheat to be actual production of acreage planted to the commodity less the smaller of normal production or actual production of acreage in excess of the farm acreage allotment. Increases the excess corn and wheat marketing penalty to 50 percent of the basic loan rate for cooperators. Provides that the farm marketing excess shall be regarded as available for marketing and that the penalty and storage amount shall be computed upon normal production of the excess acreage. If actual production of excess acreage is less than normal production, a downward adjustment in farm marketing excess will be made. The producer may either pay the penalty upon the excess, store it, or deliver it to the Secretary of Agriculture for diversion from normal trade channels. Provides that, until the producer exercises this option, there shall be a lien in favor of the United States upon the entire crop. Provides that, in case the excess is stored, the penalty shall be paid at the time and to the extent of any depletion in such storage amount except from some cause beyond control. Permits marketing, without penalty, of an amount of the commodity stored from one crop if, for the succeeding crop, the producer plants less than his farm acreage allotment. Permits producers who have crop failures to market without penalty amounts stored from preceding crops. Contains certain exemptions from quotas or penalties relating to

^{*} Digests of Federal legislation were supplied by the Legislative Coordinating Section, Office of Budget and Finance, Department of Agriculture.

small, non-commercial wheat and corn farms. Provides that, until the producer takes care of the excess as provided in this Act, each bushel of corn or wheat sold is subject to the penalty, which shall be paid by the buyer, who is permitted to deduct the amount from the price paid to producer. Fixes the cotton and rice marketing penalty at a rate equal to 50 percent of the basic loan to cooperators.

Directs the Commodity Credit Corporation to make available upon the 1941 cotton, corn, wheat, rice, and tobacco crops, with respect to which marketing quotas have not been disapproved, loans at a rate of 85 percent of the parity. (Public Law 74, S. J. Res. 60, approved May 26.)

Parity Loans on Basic Commodities. Continues Federal administration of the Soil Conservation and Domestic Allotment Act until January 1, 1947, and continues for five years (through 1946) the availability of 85-percent parity loans on cotton, corn, wheat, rice, tobacco, and edible peanuts. (Public Law 374, 8. 588, approved Dec. 26.)

Peanut Marketing Quota. Requires the Secretary of Agriculture, be-. tween July 1 and December 1 of each year, to proclaim the national marketing quota for peanuts for the succeeding year, this amount to equal the average of the five preceding years, adjusted for current trend and prospective demand and conditions. Makes the minimum national marketing quota for 1941 1,610,000 acres, and requires subsequent quotas to be at least 95 percent of the 1941 quota. Provides for referenda on such quotas. Provides for apportionment of the national acreage allotment among the States. Provides for acreage allotment to individual farms and allotments to new farms. Provides for a penalty of three cents per pound on excess marketings, unless delivered to and marketed by agencies designated by the Secretary of Agriculture. Provides an additional penalty of \$25 per acre or fraction thereof where peanuts produced on one farm are falsely reported as having been produced on another farm or if there is a failure to report on the disposition of peanuts available for marketing. Provides for use of excess peanuts for oil. Exempts from this Act's provisions farms on which the acreage harvested for nuts is one acre or less. Provides that, if not less than two-thirds of the farmers voting in a referendum approve marketing quotas, a peanut loan program shall be in effect with respect to peanuts produced in the next year, but that no loan program shall be in effect if more than one-third oppose the marketing quotas. Directs the Commodity Credit Corporation to make available peanut loans, when marketing quotas are in effect, of between 50 and 75 percent of parity. Prevents this Act from affecting authority to establish new peanut uses or expand peanut markets. Amends the Agricultural Adjustment Act of 1938 in particulars necessary to set up enforcement of marketing quotas for peanuts. (Public Law 27, H. R. 3546, approved April 3.)

Purchase of AAA Conservation Materials and Soil Building Services. Authorizes the Secretary of Agriculture, notwithstanding any other law, to pay, in advance of determination of performance by producers, persons who sell or deliver conservation materials or soil-conserving or soil-building services to producers at fair prices. (Public Law 121, S. 1300, approved June 21.)

CREDIT AND INSURANCE

Commodity Credit Corporation. Continues the Commodity Credit Corporation from June 30, 1941, to June 30, 1943. Provides for annual appraisal of assets of the corporation on the basis of cost, including not more than one year of carrying charges or a twelve month average market price, whichever is less. (Previous basis was market price at time of appraisal.) Increases from \$1,400,000,000 to \$2,650,000,000 the aggregate amount of bonds, notes, and debentures which the corporation may have outstanding at any one time. Provides that whenever the Secretary of Agriculture finds it necessary during the emergency to encourage the expansion of production of any non-basic agricultural commodity, he shall do so, after making public announcement, through a commodity loan or purchase program or by other methods available to the Department of Agriculture so as to support a price of not less than 85 percent of parity or a comparable price. Declares it to be the policy of Congress that lending and purchase operations of the Department of Agriculture shall be carried out so as to bring the price and income of producers of non-basic commodities, after taking into account the ability of such producers to bring supplies into line with the demand, to parity with other commodities if additional funds are available. (Public Law 147, H. R. 4972, approved July 1.)

Disaster Loan Corporation, Electric Home and Farm Authority, and Reconstruction Finance Corporation. Extends the Disaster Loan Corporation and the Electric Home and Farm Authority until January 22, 1947. Authorizes an increase of \$1,500,000,000 in RFC obligations. Authorizes the Federal Loan Administrator, with the President's approval, to organize corporations prior to July 1, 1943, with power to deal in strategic and critical materials and other equipment necessary to defense, but prohibits work on St. Lawrence seaway, Passamaquaddy, Florida ship canal, Tombigbee River project, or Nicauragua Canal. (Public Law 108, S. 1438, approved June 10.)

Federal Crop Insurance. Extends the Federal Crop Insurance Act to cotton; increases from \$6,000,000 to \$12,000,000 the annual appropriation authorization for administrative expenses of the Federal Crop Insurance Corporation; permits acceptance, for payment of premiums, of notes payable in the commodity insured, or the cash equivalent, upon adequate security; requires data to be assembled to establish an actuarial basis for future insurance of field corn; and provides for additional premium and indemnity in terms of lint cotton to cover loss of cottonseed. (Public Law 118, S. 158, approved June 21.)

MISCELLANEOUS

Analysis of Cotton Samples. Authorizes the Secretary of Agriculture to make analyses of fiber properties, spinning tests, and other tests of the quality of cotton samples submitted by cotton breeders and others upon payment of a reasonable fee. (Public Law 30, H. R. 568, approved April 7.)

Cooperation Between Bureau of Reclamation and Farm Security Administration. Continues during the fiscal year 1942 the cooperation between the

Bureau of Reclamation and the Farm Security Administration in the development of farm units on public lands under Federal reclamation projects. (Public Law 77, S. 1089, approved May 28.)

Coronado International Memorial. Authorizes the President to establish the Coronado International Memorial, the area to consist largely of lands previously in the Coronado National Forest. Provides that grazing and mining will be permitted within the area when not in conflict with recreational and other public uses. (Public Law 216, S. 752, approved Aug. 18.)

Development of Minerals and Public Lands Investigation. Directs the Public Lands and Surveys Committee to investigate the development of mineral resources of United States public lands and existing laws relating to such development, with a view to use in connection with national defense, conservation, and fostering private enterprise. (S. Res. 53, agreed to May 1.)

Development of Petroleum Pipe Lines for National Defense. Authorizes the President, before July 1, 1943, to provide for the construction, extension, or completion of interstate petroleum pipe lines related to national defense, either by private industry, private industry with Government assistance, or the Government. In all such cases authorizes condemnation proceedings in connection with the acquisition of land needed. (Public Law 197, H. R. 4816, approved July 30.)

Foreign-Produced Food Purchases. Prohibits purchase by the Navy of any foreign-produced food or clothing except when domestic products cannot be obtained in sufficient quantities, of satisfactory quality, and at reasonable prices as and when needed. (Public Law 48, H. R. 3981, approved May 6.)

Importation of Red-Cedar Shingles from Canada. Requests the Tariff Commission to investigate the effect upon the red-cedar shingle industry in the United States of importation of red-cedar shingles from Canada. (S. Res. 79, agreed to June 6.)

Interstate Oil Compact. Consents to an extension and renewal for two years from September 1, 1941, of the interstate compact among Oklahoma, Kansas, Texas, Colorado, New Mexico, Illinois, Michigan, Arkansas, Louisiana, New York, and Pennsylvania, to conserve oil and gas. (Public Law 246, H. J. Res. 228, approved August 21.)

Lend Lease Act. Authorizes the President, when in the interest of national defense, until June 30, 1943 (unless Congress otherwise determines to the contrary by majority vote), to authorize any Government agency (1) to manufacture or otherwise procure defense articles for the government of any country whose defense is deemed vital to the defense of the United States; (2) to sell, lease, lend, or otherwise dispose of defense articles to such governments, but not exceeding \$1,300,000,000 from previous appropriations; (3) to place or maintain such defense articles in good working order; (4) to give such governments defense information regarding these articles; and (5) to release for export any defense articles to such governments. "Defense article" is defined to include agricultural products. Requires that agreements

with the government prohibit transfer of such defense articles and information to other governments without the President's approval. Requires Government agencies to report the exportation of such defense articles to Congress every 90 days. Provides that any money obtained from articles received under the bill shall, with the Budget Bureau approval, revert to the appropriation from which expenditures were made as consideration for the articles received. (Public Law II, H. R. 1776, approved March 11.)

National Cattle Theft Act. Provides for punishment of persons transporting or assisting in transporting stolen cattle in interstate commerce. (Public Law 217, S. 1261, approved Aug. 18.)

National Defense Migration. Continues for the duration of the 77th Congress the investigation provided for in H. Res. 16. Designates the committee as the Select Committee Investigating National Defense Migration. Provides that the investigation emphasize consequences of migration caused by the defense program, the effects of this migration on agricultural programs, and the development of economic conditions creating stranded communities and areas of potential migration. Provides for use of personnel or facilities of Federal agencies by the committee. (H. Res. 113, agreed to March 31.)

Philippine Export Tax. Suspends from December 23, 1941, until December 31, 1942, the export tax under the Philippine Islands Independence Act of 1934; provides that the tax shall be resumed on January 1, 1943, at the rate in effect at the time of suspension, and that on each succeeding January 1, the tax shall be increased by an additional 15 percent of the United States duty, except that from January 1, 1946, through July 3, 1946, the tax shall remain at 15 percent of the United States duty; suspends the progressive reduction of quotas of certain Philippine articles from December 23, 1941, until December 31, 1942, and makes the original quotas effective during this period. Provides for resumption of progressive reductions on January 1, 1943. (Public Law 367, S. 1623, approved Dec. 22.)

St. Lawrence Waterways Project. Directs the Rivers and Harbors Committee to investigate and survey the St. Lawrence Waterways Project and to make recommendations to Congress. (H. Res. 248, agreed to July 9.)

Sugar Act Amendments. Continues for three additional years the powers of the Secretary of Agriculture under the Sugar Act of 1937, the conditional benefit payments, the processing and import compensating taxes, and the time within which refunds may be made of taxes collected on Philippine sugar. Increases the base rate of payment from 60 cents to 80 cents a hundred pounds, provides for the 80 cents rate to be paid on the first 350 tons produced by any one producer and a graduated scale of reductions in payments for production in excess of 350 tons. Extends the conditional benefit-payment provision to the Virgin Islands. Extends the relief provision relating to violations of child-labor requirements to the 1940 and subsequent crops. (Public Law 386, H. R. 5988, approved Dec. 26.)

Surplus Real Property of Tennessee Valley Authority. Authorizes
Tennessee Valley Authority to transfer surplus real property with certain

exceptions, to any other Government agency, but requires Presidential approval if the property's value exceeds \$500, except in the case of leases for less than 20 years. Authorizes the TVA to convey surplus real property to any person for recreational and similar uses, and to convey or lease Nitrate Plant 1, with the War Department and Presidential approval. (See also Public No. 412, 74th Cong.) (Public Law 184, H. R. 2097, approved July 18.)

STATE LEGISLATION

CONSERVATION

Soil Conservation Districts

Arizona - New Act. Provides for the establishment of the State Soil Conservation Committee and the creation of soil conservation districts. This act is patterned after the standard law but differs from it in several respects: (1) the State committee consists of the governor, the land commissioner, the water commissioners, and the director of the agricultural extension service; (2) owners rather than occupiers of land are required to sign the organizing petition; (3) the expenses of advertising, holding meetings, and conducting elections are charged to the counties in which districts are organized, rather than against the committee; (4) 65 percent of the owners voting in the referendum must be favorable, if a district is to be established; (5) the two temporary supervisors appointed for organizing purposes by the State committee would be supplanted by three supervisors elected by the qualified electors of the district; and (6) sections authorizing the adoption of land use regulations are omitted. (Ch. 43, S. B. 22, approved March 17.)

Arkansas - State Appropriation. Appropriates \$10,600 for each of the next two fiscal years to finance meetings of the soil conservation district supervisors. (Act 146.)

California - Law Clarified and Amended. Changes the law by deleting the provision that unreasonableness of land use may be determined by a unanimous vote of the directors; by authorizing the use of injunctions, and by excluding mining property from land use regulations and making other minor changes. (Ch. 21, A. B. 60, First Ex. Session, 1940.)

Colorado - Law Amended. Outstanding changes in the soil conservation law are: (1) Proceedings for an election to determine whether a soil conservation district shall be organized are to be instituted by a petition signed by not less than 35 percent of the landowners within the proposed district. (2) The procedure of election is changed to require that the only matter to be considered in the first election is the organization of the district. Election of supervisors, adoption of by-laws, etc., are to be left to another election held not more than 30 days from the original election. (3) No one may become a supervisor unless he is a qualified elector of the district.

(4) No general tax or assessment shall be levied against the district unless approved by referendum majority. (5) Outlines the qualifications of the members of the State Board of Appeals. (6) Sets up provisions whereby five or more members whose land is in the vicinity of the district may have their land attached to a district. (7) Permits the landowner to be included in either one of two districts when the districts overlap his land. (8) Provides procedure whereby two districts may consolidate. A petition of 20 landowners of each district initiates action; and, upon approval of the State board and a referendum majority of both districts, the districts are to be consolidated. (Ch. 203, H.B. 545, approved April 3.)

Florida - Erosion Control Districts. Authorizes the creation of erosion prevention districts in all counties of the State. These districts have the power to tax, borrow, accept grants from the United States, and other incidental authority. Each district is to be administered by three commissioners appointed by the governor. The tax levy is limited to 10 mills and is to be placed upon all taxable property in the district. (Ch. 20926, H. B. 1746, approved June 13.)

Illinois - Law Amended. The 1937 law is amended by setting up a procedure to enlarge or consolidate districts, defining certain terms, and introducing minor administrative changes. (III. Rev. Statutes, Sec. 149, H. B. 819, approved July 15.)

Indiana - Law Amended. Operation of districts made contingent upon a favorable vote of 60 percent, rather than 50 percent, in an election in which at least 60 percent of the eligible voters participate. If the proposed district is found not to be administratively feasible or practicable by the State Soil Conservation Commission, a new petition cannot be made for two years. Other minor changes are also made. (Ch. 164, S. B. 36, approved March 10.)

lowa - Law Amended. The major changes made are: (1) Landowners are redefined as persons or firms holding more than three acres of land outside incorporated areas in a proposed district. (2) Three commissioners, nominated by a petition of 25 or more landowners of the district, are elected at the same time as the referendum on the district is held. The results of the commissioner election are published after the State committee has determined that the operation of the proposed district is feasible. The commissioners have staggered six-year terms and constitute the governing body of the district. (3) Petitions proposing a district may be resubmitted to the State committee every six months instead of 18 months. (4) The occupier may give consent to a district to conduct demonstrational and soil control measures on his land. (Ch. 119, H. F. 207, approved April 15.)

Maine - New Act. Adopts the standard soil conservation districts law with the following major variations: (1) In the definition of land occupier, owners or lessees of land suitable for and used as timberland are excluded. (2) The State committee is composed of the director of the experiment station, director of the extension service, and three farmers appointed by the governor from persons named by the State grange, farm bureau, and the

commissioner of agriculture. (3) Property acquired by local districts shall be exempt from taxation by the State or local governments. (4) Land use regulations are omitted. (5) State funds are allocated to the extent of 75 percent on the basis of acreage in the district and the remainder on the basis of public interest and reasonableness as determined by the State committee. (Ch. 105, approved March 25.)

New York - Law Amended. Requires county board approval of contracts for maintenance of structures and improvements. (Ch. 515, approved April 17.)

Ohio - New Act. Adopts the standard soil conservation districts law with the following major variations: (1) Land occupier is defined as the person, firm or corporation that controls the use of land. (2) The State committee is placed in the University of Ohio. (3) Local districts may seek Federal cooperation but nothing in the act should be construed to authorize the transfer to the United States or any of its agencies of the control of any district or the title to any land. (4) Requires 75 rather than 25 petitioners for the formation of a district. (5) Requires a 65 percent rather than a majority favorable vote on the question of formation. (6) Provides that one year rather than six months must elapse between petitions for the formation of districts (7) Local districts are not granted the right to acquire property, sue or be sued. (8) Land use regulations are omitted. (9) A provision has been added stating that, "Nothing in this act shall infringe upon the rights, powers, and authority vested by law in the Division of Conservation and Natural Resources." (Sec. 375-14 to 375-20, H. B. 646, approved June 5.)

Texas - Law Amended. States the legislative policy toward soil conservation and provides for the division of the State into five districts which appoint the five members of the State Soil Conservation Board. This board is to offer assistance to district supervisors, coordinate the district programs by advice and consultation, secure cooperation and assistance of State and Federal agencies, disseminate information on the work of the districts and encourage formation of districts. After a petition by 50 landowners and two-thirds favorable vote on the establishment of a district, the State board determines whether it is feasible and practicable. Upon a petition of 50 landowners, the supervisors have authority to formulate land use regulations which become effective after a nine-tenths favorable vote. (H. B 444, amends H. B. 20, Acts of the 46th Legislature, R. S.)

Vermont - Law Amended. Makes numerous minor changes in the 1939 law including the definition of terms, manner of determining district boundaries, regulating the sale of district property, and provisions relative to State appropriations to the State committee. Land use regulations must be approved by a majority of the landowners within the district and must be uniform as to each class of land (Act 202, amends No 246 of Acts of 1939, approved April 10.)

Minerals

Development of Minerals on Public Lands. (See Public Lands.)

Idaho - Mineral Rights Taxation. (See Taxation.)

Illinois - Strip Mining Investigation Commission. Creates a strip mining investigation commission to study and make recommendations as to the extent, taxation, effect on land, and regulation of strip mining. (S. B. 710, approved July 21.)

Indiana - Strip Mining. Regulates strip mining operations by requiring permits to carry on such work to be secured from the Department of Conservation. These permits are to be issued only if adequate provision is made for the conservation and improvement of the lands after strip-mining, and if the land is not classified as forest land for taxation purposes. The applicant must file a map and agree to sow or plant land equal in area to that to be stripped and one percent of that already stripped, following the requirements for planting similar commercial forest projects. (Ch. 68, H. B. 136, approved Feb. 28.)

Maine - State Mining Bureau. Creates the Maine Mining Bureau under the direction of representatives of designated State governmental agencies. The Bureau is given the power of licensing mining operators, recording mining claims, and enforcement of the requirement of \$100 annual mining expenditure to maintain the right of possession. (Ch. 242, approved April 16.)

Ohio - Mining Laws. Adopts a revision, consolidation, and codification of the Ohio mining laws. (S. B. 326, approved June 3.)

Pennsylvania - Production Control. Empowers the Department of Commerce to promulgate a production control plan for mineral resources industries located predominately in Pennsylvania. (Act 125, approved July 7.)

Pennsylvania - Strip Mining. Provides for the regulation and inspection of strip mine operations. (Act 7, approved June 18.)

Oil and Gas

Development of Oil and Gas on Public Lands. (See Public Lands.)

Interstate Compact to Conserve Oil and Gas. (See Governmental Cooperation.)

California - Leases of Estates. Permits the lease of mineral, gas, oil, and hydrocarbon producing lands, which are part of deceased person's estate, for 20 years or more while production is in paying quantities. (Ch. 969, S. B. 721, approved July 21.)

Illinois - Conservation Code. Adopts a completely revised code for the conservation of oil, gas, and coal. The Department of Mines and Minerals has the responsibility of administering the law which contains, among others, provisions for regulating oil well spacing, physical waste, and drilling, casing, and plugging of wells. (S. B. 694, filed July 29.)

Illinois - Oil Severance Tax. (See Taxation.)

Kansas - Eminent Domain. Grants to certain corporations the right of eminent domain to provide for the disposal of oil and gas field brines and mineralized waters. (Ch. 280, S. B. 340, approved April 9.)

Michigan - Joint Ownership. Prescribes procedure for the development and operation of oil and gas lands when under joint ownership. (Act 178, S. B. 370.)

Michigan - Severance Tax Distribution. (See Public Finance.)

Nebraska - Pollution Prevention. (See Water Use and Control.)

North Dakota - Industrial Commission. Broadens the duties and authority of the Industrial Commission to supervise and control oil and gas resources. The commission, with the assistance of the State geologist, may promulgate spacing and drilling regulations and take all steps necessary for conservation. The procedure for complaint, injunction, and appeal is specified. (Ch. 170, H. B. 210, approved March 20.)

South Dakota - 0il and Gas Board. Creates a State Oil and Gas Board composed of the governor, attorney general, and State engineer to regulate the oil and gas industry. The Board has power to control drilling operations, regulate waste and promulgate orders applicable to the industry after public hearings. Injunctions may not be granted against the Board unless a notice and hearing has been held. (Ch. 177, H. B. 241, approved March 11.)

Miscellaneous

Georgia - Conservation Levy. (See Taxation.)

Maryland - Soil Erosion Commission. Requests the governor to appoint a Soil Erosion Commission of not more than five members to make a survey of the feasibility and cost of entering upon a comprehensive program of protecting the shores of Chesapeake Bay and other river bodies of the tidewater area from soil erosion. (J. R. 4, approved May 29.)

Maryland - Board of Natural Resources. (See Government Structure and Administration.)

Minnesota - Natural Resources Removal. (See Taxation.)

Ohio - Natural Resources Coordinating Board. Creates a Natural Resources Coordinating Board to provide cooperation between departments and agencies in this field, assemble and disseminate information, and promote conservation, development, and proper use of natural resources. (H. B. 152, approved June 4.)

COOPERATIVES

Enabling Acts

Rural Electric Cooperatives. Legislation providing for the organization and operation of non-profit rural electrification cooperatives was adopted in:

Connecticut (Ch. 287, Sub. for S. B. 512.)
Kansas (Ch. 185, H. B. 115, approved April 8.)
Maine (Ch. 281, approved April 24.)
Maryland (Ch. 907, H. B. 712, approved May 26.)
North Dakota (Ch. 122, H. B. 306, approved March 17.)

Florida - Limited Agricultural Associations. Authorizes the formation of limited agricultural associations by three or more persons with any or all of the powers possessed by persons, partnerships, or corporations, but the members of which are not subject to personal liability. (Ch. 20620, S. B. 178. approved June 2.)

Minnesota - Law Amended. Cooperative enabling act amended by changing capital stock provisions, reserve fund requirements, and procedure for formation. (Ch. 108, H. F. 791, approved April 1.)

Nebraska - Farm Land Cooperatives. Provides for the organization and powers of cooperative farm land companies organized by five or more persons to facilitate the acquisition of agricultural and grazing lands. (Ch. 38, L B 154, approved May 27.)

North Dakota - Mutual Aid Corporations. Amends the law to provide a procedure for the organization of non-profit corporations to effectuate the program or plan of any State or Federal agency. (Ch. 123, S.B. 149, approved March 14.)

Vermont - Cooperative Marketing Act. Amends the cooperative marketing act by defining terms and stipulating certain regulations for the creation, membership, and functioning of marketing and consumers cooperatives. (Act 142, approved April 4.)

Washington - Cooperative Marketing Act. Amends the various statutes authorizing the establishment and conduct of agricultural marketing associations (Ch 195, H. B. 422, approved March 24.)

Taxation

Arkansas - Special Assessments. Exempts rural electric cooperatives from payment of special assessments in improvement districts. (Act 414.)

Georgia - Exemption. Amendment to Constitution to exempt electrification cooperatives from all taxation until January 1, 1962. (Amendment to Constitution No. 20, approved by voters June 3.)

lowa - Exemption. Grants all rural electrification cooperatives exemption from taxes for 1941 and 1942. (Ch. 248, S. F. 79, approved April 3.)

North Carolina - Exemption and Refunds. Exempts all rural electrification cooperatives from taxation and provides for refunds to cooperatives who have paid taxes since 1935. (Ch. 161, H. B. 258, approved March 13.)

North Dakota - Gross Receipts Tax. Levies upon the personal property of rural electrification cooperatives in lieu of all other taxes, a gross receipts tax of one percent on the first five years of distribution and two percent thereafter. (Ch. 282, S. B. 179, approved March 13.)

Ohio - Personal Property. Provides for the assessment of personal property of rural electrification cooperatives at 50 percent of true value. (S. B. 215, approved May 9.)

South Carolina - Exemption. Exempts rural electrification cooperatives from the payment of State or local taxes for a period of five years. (Act 248, S. B. 170, H. B. 362, approved June 11.)

South Dakota - Gross Receipts Tax. Levies in lieu of all other taxes, a two percent tax on the gross receipts of all corporations or cooperatives engaged in the transmission of electric energy, whose consumers do not average more than four to a mile of line. The director of taxation is to compute the amount of tax to be paid. (Ch. 363, H. B. 310, approved March 11.)

Utah - Valuation. Property of electrical cooperatives is not to be valued for the purpose of ad valorem taxation in excess of \$50 multiplied by the number of miles of primary distribution or transmission lines. (Ch. 19, H. B. 157, approved March 25.)

Miscellaneous

Nevada - Cooperatives Law Revision. Revises the law governing cooperative associations to eliminate all regulation under corporation law. Minor changes are made in provisions relating to meetings, expelling of members and contracts with members. (Ch. 137.)

New Hampshire - Motor Vehicle Regulation. Exempts motor vehicles belonging to cooperative marketing associations and used to transport agricultural products and supplies from the regulations imposed upon carriers for hire. (Ch. 216, approved June 13.)

North Carolina - Foreign Cooperatives. Grants to cooperative electric associations organized in other States the same rights and immunities granted to electric cooperative associations organized within the State. (Ch. 12, H. B. 50, ratified Feb. 14.)

North Dakota - Federal Division of 'Cooperatives. Memorializes Congress to enact the Capper Bill which would establish a Division of Cooperatives in the Department of Agriculture. (H. C. R. 2, filed March 5.)

Utah - Self-Help Cooperative Board. Places the Self-Help Cooperative Board under the Department of Publicity and Industrial Development and makes the members of the Commission of Publicity and Industrial Development members of the cooperative board. (Ch. 27, H. B. 3.)

CREDIT AND INSURANCE

Debt · Adjustment

Mortgage Moratorium Extensions. Extensions of mortgage moratorium laws were adopted in the following States to be effective until the date stated:

California. July 1, 1941. (Ch. 204, H. B. 1805, approved April 29.)
Minnesota. July 1, 1942. (Ch. 38, H. F. 631, approved Feb. 28.)
Montana. March 1, 1943. (Ch. 16, approved Feb. 18.)
Ohio. April 1, 1942. (S. B. 330, approved May 23.)
South Dakota. March 1, 1943. (Ch. 163, S. B. 13, approved Feb. 21.)
Wisconsin. 1943. (Ch. 31, A. B. 31, approved April 9.)

Arizona - Reduction of Interest Rates on State Held Mortgages. Authorizes the treasurer, with the approval of the governor and secretary of state to reduce future interest rates on any outstanding mortgage held by the State upon payment of arrearages of interest on such mortgage. The future rate of interest shall not be less than four percent and shall not be retroactive. (Ch. 20, H. B. 71, approved March 4.)

California - Farm Debt Adjustment Commission. Chapter 587 amends the act creating the Farm Debt Adjustment Commission by extending its life until 1943 and directs the commission to investigate and report on the farm debt situation.

Chapter 826 appropriates \$19,600 to the commission, but \$10,000 of this shall not be spent unless the Federal Government discontinues its present program of debt adjustment. (Ch. 587, S. B. 1212, approved June 4 and Ch. 826, S. B. 1211, approved June 24.)

Connecticut - Interest on State Mortgage Loans. Authorizes the treasurer to waive statutory interest due, or to become due, on unpaid interest or mortgage loans from school or agricultural funds. (Ch. 196, S. B. 2670.)

Montana - Delinquent Installments. Extends until December 1, 1942, the law permitting payment of delinquent installments on purchase certificates of State lands without penalty or interest. (Ch. 30, approved Feb. 19.)

Montana - Seed Loans. Memorializes Congress to cancel all the seed loan contracts now existing between farmers and the Federal Government to alleviate the financial burden of the farmers. (H. J. M. 4, approved Feb. 11.)

New Mexico - Extension of State Land Purchase Contracts. Permits holders of contracts for the purchase of State lands to apply for an extension of the contract and a readjustment of terms for the balance. To be eligible for extension the owner must not be in default and must have made the petition not less than 30 days before the expiration of the contract. The commissioners of public lands may, after investigation, grant or refuse the extension. (Ch. 36, S. B. 114, approved April 4.)

Oklahoma - Delinquent Taxes. Failure to pay taxes within two years after due on land mortgaged through the office of the land commissioner makes land subject to foreclosure action. (S. B. 29, approved April 17.)

Oklahoma - Land Purchase Refinancing. The commissioner of lands is authorized to refinance real estate loans for the unpaid balances on certificates of purchase of any original land grant, but the amount is limited to the sum due and must not exceed half the value of land less improvements. (S. B. 28, approved Feb. 19.)

South Dakota - Rural Credit Funds. These laws are amendments to the Rural Credit Fund Law. Chapter 304 eliminates the requirement that loans be made for ten years only or for not more than 50 percent of the assessed value. New standards for the land sale commissioners are also adopted. Chapter 305 extends the board's power to borrow money until 1946. Chapter 306 repeals sections providing for refinancing and renewal of loans. Chapter 307 revises the standards and terms of payment required upon sales of rural credit lands. (Ch. 304, S. B. 163; Ch. 305, S. B. 169; Ch. 306, S. B. 171; Ch. 307, S. B. 170.)

South Dakota - School Fund Loans. All loans from school funds on farm lands must draw five percent interest, and mortgages must be paid in 10 equal installments beginning three years from the date of the note. (Ch. 74, H. B. 357, approved March 3.)

Texas - School Land Purchases. Extends time of payment of notes executed by purchasers of school lands from the State until November 1, 1951. Amends the purchase law by requiring down-payments of one-fifth the total price and one-fortieth of the balance on November 1 of each year plus interest on the unpaid balance at five percent. Reinstatement of delinquent claims within five years after the effective date of this law is also provided for. (H. B. 56.)

Wisconsin - Repeals Chattel Mortgage Moratorium. Repeals the law which allows the court discretionary authority to grant a year's extension to chattel mortgage moratoriums. (Ch. 68, approved May 2.)

Wyoming - State Land Purchaser's Relief. Extends to March 1, 1943, the moratorium for the relief of purchasers of State land who are unable to make payments. The period of grace applies only to those purchasers who have paid 25 percent of the principal sum, and the issuance of new certificates depends upon the decision of the board (Ch. 121, S. F. 45, approved Feb. 25.)

Wyoming - Delinquent Farm Loans. These laws amend the State Farm Loan Law. Chapter 89 authorizes the Wyoming Farm Loan Board, in the interest of protecting State school funds, to refinance any delinquent farm mortgage loan for a period not to exceed 30 years. Costs of refinancing are to be paid by the mortgagor.

Chapter 100 changes the requirements upon which the loan may be granted by omitting provisions that improvements are not to exceed 50 percent of the value of the land or to be considered as worth more than \$5,000 when the value of the property is being estimated. (Ch. 89, H. B. 132, approved Feb. 24, 1941; Ch. 100, S. F. 87, approved Feb. 21.)

Miscellaneous

Arizona - Chattel Mortgages. Provides that a mortgage on livestock or other animate chattels or crops given to secure funds advances at the time or thereafter for production purposes shall be, until formally released in the recorder's office, a lien on the property described, as security for the repayment of all sums due under the mortgage, even though during or between the financing period the debts have been repaid in full by the mortgagor. The mortgage must state that it is given for the purpose of production credit during stated production periods. Such mortgages may be given to secure future advances, and the mortgage may be given upon the natural increase of livestock or crops, and the lien will apply upon such increase, or upon after-acquired property secured through the use of funds loaned. (Ch. 86, S. B. 69, approved March 24.)

New York - Chattel Mortgages. Authorizes chattel mortgages on agricultural crops, grown, growing, or to be grown within one year. (Ch. 94, approved March 14.)

North Carolina - Usury Laws. Authorizes the governor to appoint a commission of five members to study the usury laws of North Carolina and other States. (Res. 23, H. R. 542, approved March 12.)

Oregon - Rural Credit Loans. Proposes repeal of Article XI-a of the Constitution relating to rural credit loans. All assets of loan fund, after payment of bonds, are to be transferred to the irreducible school fund. (S. J. R. 1.)

Vermont - Foreclosure Sales. Amends Sections 2679 and 2709 of the Public Laws which provide for the sale of mortgaged or encumbered personal property to satisfy the mortgage or lien, by adding the statement that unless the sale is made within 60 days after possession of the property in question is taken, the property shall be deemed to have been taken in full satisfaction of the mortgage or lien, and no action shall be taken to recover the debt secured thereby, except in the case of a mortgage against the mortgagor or in the case of a lien against a conditional vendee, who consents in writing to a continuance of sale beyond the period of 60 days. (Act 39, approved April 8.)

FORESTRY

Acquisition of Land for Forests

California - Tax Deeded Lands. Authorizes the establishment of State forests on tax deeded land in Santa Cruz and Santa Clara districts. (Ch. 637, S. B. 122, approved June 6.)

Connecticut - Land Purchases. The State forester with consent of the State Park and Forest Commission is directed to buy land suitable for forest purposes at not more than \$10 an acre unless a higher price is approved by the governor. (Ch. 54, H. B. 574.)

Florida - Community Forest Act. Empowers counties, towns, cities, and school districts to acquire, protect, reforest, manage, and utilize lands for forests and related purposes subject to the approval of the State forester. Administration is placed in local commissions composed of a member of the Forest and Park Service, a member of the local governing body, and a tax-payer. State agencies may transfer lands to local commissions for forests. (Ch. 20902, S. B. 122, approved June 12.)

New York - Appropriation. \$200,000 is appropriated to acquire land for forest preserve purposes. (Ch. 805, approved April 27.)

North Carolina - Condemnation Power. The Department of Conservation and Development may acquire land for State forests, parks, and related areas by condemnation action upon approval by the governor and the State council. (Ch. 118, H. B. 117, ratified March 10.)

Oregon - Land Acquired from Counties. Amends and consolidates the law relating to the acquisition of forest lands by the State Forestry Commission. Henceforth the State board is not to acquire land without the approval of the board of the county involved. Title must be cleared when the land is acquired, or the attorney general must decide whether title can be cleared prior to purchase. The county board is authorized to transfer to the State any forest lands acquired by tax liens, the State to make equitable adjustments with the county. The State board is given the right, upon proper notice, to exchange any land or timber for other forest lands when the exchange is of equal value.

The State Board of Forestry is authorized to manage the lands so as to secure the greatest permanent value to the State. It may make cooperative agreements with landowners for the coordinate management of timber and forest growth to secure continuous forest production. Payments must be approved at a public hearing.

Revenues derived from lands acquired from counties shall be credited as follows: (1) five cents per acre to the forest patrol account; (2) 75 percent of the balance to the county in which the lands are situated; and (3) 25 percent to the State forest development fund. For the purpose of acquiring lands, the forestry board is authorized to issue forest development

revenue bonds in amounts not exceeding \$250,000. These bonds are to draw interest at a rate not to exceed two percent and are to be payable when funds are available, except that the bonds if not redeemed must be refunded every 50 years. Bonds are not to constitute a general obligation of the State nor a lien on any of the lands acquired. (Ch. 236, approved March 8.)

South Carolina - Power of Condemnation. Gives the power of condemnation to the State Commission of Forestry in acquiring lands for forests and parks where the owners refuse to sell. (Act 526, S. B. 34, H. B. 83, approved June 26.)

Tennessee - County Forests. Enables counties or other political subdivisions after public notice to appropriate money or issue bonds for the purchase of lands to establish forest plantations for the care and management of forests. The State forester is to make rules for the administration of the forest area. Income from the lands is to be paid into the general fund. (Ch. 105, S. B. 372, approved Feb. 13.)

Washington - State Forest Lands. Amends Section 1, Chapter 106, Laws of 1939, by authorizing the State Forest Board to issue utility bonds in an amount not to exceed \$100,000 during the biennium ending March 31, 1943, for the purpose of acquiring, seeding, reforesting, and administering State forest land. No more than \$1.00 per acre may be paid for land devoid of forest growth, nor more than \$3.00 per acre for stocked land. The authorization for the 1939-1941 biennium was \$300,000. (Ch. 43, H. B. 165, approved March 5.)

Fire and Blister Rust Control

California - Fire Patrols. Repeals requirement that owners of private forest land maintain fire patrols and makes this a State responsibility. Appropriates \$100,000 to cover increased expenditures. (Ch. 1227, S. B. 62, approved July 19.)

California - Appropriations. \$300,000 to the Department of Natural Resources for prevention and suppression of fires. (H. B. 2, Second Extra Session 1940, approved May 29.)

Appropriates \$50,000 to the Division of Forestry for control of white pine blister rust. (Ch. 897, S. B. 223, approved June 28.)

Florida - Appropriation. Makes an appropriation of \$75,000 annually To the Everglades fire control district and authorizes the district to accept Federal grants. (Ch. 20973, H. B. 553, approved June 14.)

Maine - Slash Law. Amends the law by requiring that debris and inflammable material caused by cutting forest growth adjacent to lands owned by another shall be disposed of, and providing that when the forest commissioner, on his own initiative or upon petition, declares a situation to be a fire hazard, the owner shall dispose of the slash and debris in such a manner that inflammable material shall not remain within 50 feet of the property line. (Ch. 50, approved March 8.) Maryland - Fire Control Areas. Permits owners of property in Hartford County to secure the assistance of the State Department of Forestry in individual burning operations, and to form districts to be known as fire prevention areas. The State forester, upon the owner's application, may make recommendations concerning the manner of burning wood debris or grasslands. Where the State performs actual burning process, the owner pays the costs.

Upon the petition of persons owning 55 percent of the forest and brushland area in any election district within the county, the State forester may designate the district as a special fire prevention area. Within the area no person may set a fire unless the ground is substantially covered with snow, without a permit from the State forester. This does not apply to fires in railroad rights-of-way or fires for cooking or heating purposes. Improved sections remote from woodlands or grassy fields may be exempt from the requirements of the permit. (Ch. 890, H. B. 230, approved May 26.)

Massachusetts - Weather Forecasting. Directs the Division of Forestry to establish a system of forecasting forest fire weather and to require cities and towns to employ a patrol service in times when danger from fires is greatest. (Ch. 688, approved Oct. 24.)

Montana - Slash Disposal. Amends the slash disposal law to require all persons removing timber to burn the slashings unless a written permit of the State forester grants the removal of the fire hazard by some other method. Slash disposal must take place as soon after logging as practicable. No expenditure for disposal need be made in excess of 25 cents per 1000 board feet measure cut. Where the disposal is not made, the State may do so, but the costs of disposal constitute a lien until paid. (Ch. 34, approved Feb. 24.)

Oregon - Blister Rust Control. The State Board of Forestry may accept up to \$10,000 from owners of forest lands and political subdivisions for cooperation with the Federal Government in protecting forest lands from white pine blister rust. (Ch. 324, H. B. 451, approved March 17.)

Oregon - Fire Wardens. Adds two sections to the fire law: (1) places the district fire warden under the direction of the State forester, in direct charge of the fire-fighting system in the district; and (2) authorizes the State forester to enter into agreements with any governmental agencies for the purpose of maintaining a fire patrol system. (Ch. 179, S. B. 87, approved March 2.)

Oregon - Fire Protection Districts. Permits contiguous unincorporated territory lying within two or more counties to be organized into rural fire protection districts. Proceedings to form the district are to be carried out separately in each county and are the same as those for the organization of a district within the county. Districts now in operation may form a joint district. (Ch. 167, H. B. 386, approved March 3.)

Oregon - Fire Zones. Authorizes the county commissioners, in cooperation with the State Board of Forestry, to zone land outside of incorporated

territories for fire protection. Zone 1 shall be composed of forest lands intermingled with grazing and agricultural lands, and Zone 2 shall be composed of rural lands not included in Zone 1.

The form of fire protection for Zone 1 shall be determined jointly by the county board, the State fire marshall and the State Board of Forestry and in no case are costs to exceed five cents per acre. In Zone 2 the county is empowered, in its discretion, to take steps necessary for fire protection. Costs are not to exceed four mills of the assessed valuations. Neither of these zones are to affect the establishment of fire protection districts. (Ch. 360, H. B. 498, approved March 21.)

Tennessee - County Cooperation. Authorizes county courts to cooperate with the State Forestry Division in protection from forest fires within their counties. Counties may make appropriations to enforce the act. (Ch. 106, S. B. 375, approved Feb. 15.)

Texas - Private Land. Permits employees of the forest service to enter private lands to control fires. (H. B. 544.)

Vermont - Forest Debris Removal. Requires persons or corporations engaged in cutting forest growth adjacent to a public highway right-of-way to dispose of slash or other debris so that inflammable material shall not remain within 50 feet of the highway right-of-way. The town forest fire warden may authorize exceptions to this act. (Act 82, approved April 5.)

Washington - Issuance of Certificates of Clearance. Amends law relating to the issuance of certificates of clearance for forest areas in which fire hazards due to logging or clearance operations have been abated. Under this amendment certificates may be issued even though the area is not burned over, if the burning would be detrimental to the new forest crop or would create an even greater fire hazard. The owner of such an area is required to supply adequate fire protection. (Ch. 140, H. B. 384, approved March 21.)

Management and Administration

Florida - County Foresters. Permits the board of county commissioners to appoint a county forester and cooperate with the State Board of Forestry to service landowners with respect to reforestation and utilization of forest products. (Ch. 20899, S. B. 127, approved June 12.)

Idaho - Burned-Over Areas. The rehabilitation of burned-over areas is declared to be a matter of public concern. Any State department controlling burned-over lands may request an appropriation from the legislature for reseeding. The work is to be done in cooperation with the Federal Government and the counties concerned, and the State treasurer is empowered to accept any Federal aid for this purpose.

Counties are authorized to create, after public hearing, burn seeding areas and provide for a supervisor to cooperate with public officials and private owners in area rehabilitation. The costs are to be prorated against

the land seeded; a burn seed fund is created; and a tax of not to exceed 10 cents is levied on each \$100 of assessed valuation. With the aid of State assistance, the counties may pay the entire cost of seeding on county-owned land, and up to 50 percent of the costs on privately owned land. (Ch. 71, H. B. 219, approved March 3.)

Massachusetts - Advisory Committees. Creates State and regional forestry advisory committees to cooperate with land owners and agencies interested in forestry practices for profitable management of all forest lands in the interest of the owner, public, and user of forest products. Each regional committee is to study the characteristics and needs of the forests in its region and make a report to the State committee on the best forest management practices for the region and recommend legislation and other measures to achieve this end. The State committee is to make a consolidated report to the legislature by December, 1942. Appropriates \$3,000. (Ch. 544, approved July 28.)

Massachusetts - Federal Cooperation. Authorizes the State forester to demonstrate forestry practices and encourage rehabilitation of forest land in cooperation with the Federal Government. (Ch. 455, approved July 10.)

Minnesota - Timber Permits. The executive council with recommendation of the Commissioner of Conservation may extend timber permits granted in 1935 and 1936 as long as the council deems advisable. (Ch. 25, H. F. 17, approved Feb. 27.)

Minnesota - Cut Timber Identification. Requires all loads and piles of logs, ties, etc., while in the process of transport, to be marked with the legal description of the land from which the timber was cut. Where the area is more than 40 acres, the cutter may apply to the Division of Forestry for a number covering the registered descriptions. (Ch. 83, H. F. 311, approved March 28.)

New York - Reforestation. County boards of supervisors shall not reforest land acquired by counties except for highway improvement or national defense. (Ch. 439, H. B. 1774, approved April 3.)

North Dakota - Distribution of Seedlings. Deletes the requirement that seedling stock distributed by the State be planted under the supervision of the State forester. (Ch. 13, S. B. 66, approved March 6.)

Oregon - Cutting Regulations. Adopts a forest conservation law regulating the cutting of commercial timber. Persons, firms, and corporations cutting timber are required to leave an adequate number of reserve trees or provide satisfactory restocking to insure continuous forest growth. To achieve this purpose Oregon is divided into two forest areas, and for each area, east and west of the Cascade Mountains, minimum provisions for leaving seed trees are prescribed. In addition to these standards alternative plans of cutting may be used if approved by the State forester.

The enforcement of the law is delegated to the State forester, who is to make annual surveys to determine whether the regulations have been observed.

Where violations have occurred the forester shall request the operator to correct the situation, but, if the operator refuses to take action within a reasonable time, the forester is to do the work and assess the costs, not to exceed \$100 for 40 acres, against the operator. The procedure for the collection of this lien and the issuance of injunctions against the operator is also outlined. (Ch. 237, S. B. 262, approved March 8.)

Oregon - Research Laboratory. Establishes a forest products research laboratory to be operated by the State Board of Forestry and School of Forestry to increase the utilization of forest waste products. An advisory committee appointed by the governor from members of the lumbering associations, forest schools, and experiment station are to: (1) survey the field of wood fabrication research and the economic utilization of forest products; (2) cooperate with other organizations in research and promotion of the use of forest products; and (3) supervise the activities of the forest products laboratory. An appropriation of \$25,000 is made. (Ch. 468, S. B. 190, approved March 31.)

South Carolina - Investigation Committee. Resolves that a committee consisting of the State forester, commissioner of agriculture, and two members of each house be appointed for the purpose of investigating forestry cutting practices and prices paid by the paper and pulp industry. (Act 275, H. B. 623, H. B. 778, approved June 11.)

South Carolina - Cutting Procedure. Authorizes the State commission of forestry, upon request of the landowner, to mark and tally trees suitable for cutting under approved forestry practices. For these services the commission is to receive an amount not to exceed five percent of the sale price of the stumpage marked, or not more than 10 percent of the agreed upon value of the products so marked. Provides that for tracts exceeding 500 acres, the amount for the tally service is not to exceed 20 percent of the sale price of the stumpage so marked upon all acres in excess of 500. (Act 179, H. B. 663, S. B. 654, approved May 23.)

Vermont - Federal Cutting Regulations. Joint resolution expressing opposition to proposed Federal legislation to regulate the cutting of timber on private lands. (Act 304, approved April 10)

Washington - Removal of Timber from State Lands. Where timber upon State lands has been sold and paid for but not removed, the commissioner of public lands may grant the purchaser additional time, up to five years from the effective date of this act, in which to remove this timber. This extension may only be granted if the purchaser acts in good faith in attempting to remove the timber and if a fee, to be fixed by the commissioner at not less than \$1.00 nor more than \$2.00 per acre for each year extended, is paid by the purchaser. (Ch. 135, S. B. 411, approved March 21.)

Taxation

Kansas - Shelter Belts. Reduces by 20 percent the assessed valuation of any land upon which a snew shelter belt of trees and shrubbery is established. Shelter belts, to be eligible for tax reduction, must meet certain

standards of growth specifically stated in the act. (Ch. 8, S. B. 135, approved March 6.)

Massachusetts - Products Tax and Land Tax. All forest land, not used for grazing and other purposes incompatible with forest production, having a value of less than \$25 an acre, shall be listed by the assessors as classified forest land subject to reclassification at the request of the owner. This forest land shall be exempt from taxation under Chapter 59, but shall be subject to a products tax and land tax.

The products tax varies from one to six percent of the stumpage value of all timber cut therefrom depending upon the length of time the land has been so classified. The land tax is at the regular ad valorem tax rate but the value of the land is adjusted. Each year of classification the valuation decreases 10 percent of full value but in no case shall the adjusted valuation be less than \$5.00 an acre or full value, whichever is less. (Ch. 652, approved Oct. 16.)

New Hampshire - Constitutional Amendment. Permits the legislature to provide for special assessments, rates, and taxes on growing wood and timber. (Adopted at constitutional convention, Sept. 24.)

Washington - Assessment. Lumber and saw logs in intra-state transit January 1 shall be assessed and taxed in the county and taxing districts of their destination. (Ch. 155, H. B. 250, approved March 21.)

Washington - Deferred Taxation. Establishes an alternative method for taxing forest lands and forest crops, whereby all forest crops are deemed personal property, and all forest land is considered as real property. The land shall be assessed at 50 percent of its fair and true value, which is considered its value if the forest crop were entirely harvested. Forest crops shall be assessed at 50 percent of true value, but the tax levied currently on forest crops shall be determined by deducting seven and one-half percent each year, until at the end of 10 years the tax paid shall equal 25 percent of the current levy; and 75 percent of the current levy shall be deferred until the forest crop is harvested and sold. In order to sell a forest crop, assessed and taxed under this act, the owner must procure a harvesting permit from the county treasurer and pay in full all taxes due and payable against the land and crop, including current taxes and deferred taxes plus interest. (Ch. 120, S. B. 268, approved March 21.)

Wisconsin - Timber Removal. Permits the county board in the sale of tax deeded lands, to write in as a covenant running with the land the restriction that no hard or softwood trees may be removed which are less than six inches in diameter at the stump two feet above the ground. (Ch. 5, A. B. 261, approved Feb. 27.)

Miscellaneous

Colorado - Forest Money Distribution. All money collected from the administration of State forests is to be allocated as follows: 75 percent

to the public school income fund and 25 percent to the general school fund in the county in which the land is located. (Ch. 179, H. B. 216, approved April 17.)

Massachusetts - Federal Payments. Authorizes payments by the United States to the State of one-half of the proceeds from the sale of forest products resulting from CCC operations in State forests. (Ch. 94, approved March 13.)

Massachusetts - National Defense. The Commissioner of Conservation with the approval of the governor may issue permits to the United States for use of certain areas in State forests for national defense purposes. (Ch. 393, approved June 20.)

New Mexico - Forest Resources. Memorializes Congress to enact a definite plan of legislation for the rehabilitation and conservation of forest resources of the nation. The memorial requests more Federal aid to States and more cooperation between the Federal and State departments in assuring full protection of the nation's forests and the sustenance of an annual yield of wood products. (H. R. 8.)

Nevada - Nursery Sites. Enables political subdivisions to enter cooperative agreements with the United States for the establishment and development of nursery sites and the production of tree seeds and plants. (Ch. 87, A. B. 74, approved March 26.)

North Dakota - Nursery Stock. (See Governmental Cooperation.)

Oklahoma - Federal Funds. Distributes the Federal funds on hand and to be received by counties as rentals for forest reserves on a basis of 25 percent to the school districts and 75 percent for roads leading into or away from forest reserves. (S. B. 278, approved May 9.)

Oklahoma - Nursery Stock. (See Governmental Cooperation.)

Oregon - County Forests. (See Public Lands.)

GOVERNMENTAL COOPERATION

Federal State

Federal Rehabilitation and Resettlement Projects. (See Taxation.)

Federal Surplus Commodity Stamp Plan. Cooperation in the distribution of surplus commodities through cotton and food stamps by State agencies or local governmental units was authorized in the following States:

Arizona (Ch. 87, S. B. 77, approved March 24.)
Arkansas (Act 124 and 127.)
California (Ch. 315, S. B. 1165, approved May 20, and
Ch. 878, S. B. 199, approved July 1.)

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Idaho (Ch. 137, H. B. 174.)
Illinois (S. B. 233.)
Indiana (Ch. 150, H. B. 260, approved March 8.)
Maine (Ch. 91, approved March 24.)
Maryland (J. R. 10, approved May 29.)
Massachusetts (Ch. 634, approved Oct. 8.)
Minnesota (Ch. 98, H. F. 1032, Ch. 99, H. F. 1033,
           approved March 28.)
Nebraska (Ch. 171, L. B. 22, approved May 5; Ch. 172, L. B. 234,
           approved March 28; Ch. 173, L. B. 375, approved
           May 2.)
Nevada (Ch. 81, A. B. 236, approved March 24;
           Ch. 101, A. B. 237, approved March 26.)
New Hampshire (Ch. 125.)
New York (Ch. 348, approved April 14.)
Ohio (S. B. 182, approved May 15.)
Oklahoma (S. B. 285.)
Oregon (Ch. 120, H. B. 454, approved Feb. 25.)
Pennsylvania (Act 76 and Act 77, approved June 19.)
Rhode Island (Ch. 1022, H. B. 755, approved April 9.)
South Dakota (Ch. 40, H. B. 173, approved Feb. 27.)
Texas (H. B. 201.)
Wisconsin (Ch. 14, A. B. 338, approved March 12.)
Predatory Animal Control. (See Services to Agriculture.)
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Arkansas - Reservoir Behavior Study. Authorizes the chairman of the Oil and Gas Commission to execute an agreement with the United States Bureau of Mines to make cooperative studies of reservoir behavior in Arkansas fields. (Act 353.)

Idaho - Constitutional Amendment. Amends Article 4 of Section 8 of the Constitution to provide that in the administration of money in cooperation with the Federal Government, the legislature may prescribe any method of disbursement required to obtain the benefits of the Federal law. (S. J. R. 7, ratified Nov. 5, 1940.)

Massachusetts - Forestry Cooperation. (See Forestry.)

Massachusetts - Distribution of Federal Funds. Creates a special commission to study the distribution of Federal funds for the benefit of agriculture and to cooperate with the Federal Government in developing a more equitable basis of distribution. (Ch. 56, approved July 31.)

North Carolina - Federal Park Program. (See Public Lands.)

Oregon - Blister Rust Control. (See Forestry.)

Pennsylvania Milk Marketing Study. (See Marketing.)

Interstate Compacts

Interstate Compact to Conserve Gas and Oil. The following States adopted or extended the provisions of the interstate compact to conserve gas and oil:

Arkansas (Act 86.)
Illinois (H. B. 131, approved April 10.)
Kansas (Ch. 279, S. B. 138, approved Feb. 21.)
New Mexico (Ch. 14, S. B. 32, approved March 25.)
New York (Ch. 501, approved April 17.)
Oklahoma (S. B. 10, approved Feb. 19.)
Pennsylvania (Act 175, approved July 23.)
Texas (H. B. 208.)

Commission on Interstate Cooperation. The following States have adopted the standard act creating a commission on interstate cooperation to promote and facilitate relationships between the States;

Kansas (Ch. 271, H. B. 279, approved April 10.) Michigan (Ch. 232, approved June 16.) Missouri (H. B. 320, approved Aug. 4.) Texas (S. B. 187.)

Republican River Compact. The Republican River Compact between Nebraska, Kansas, and Colorado for the appropriation and use of water in this basin has been approved by the three States:

Colorado (Ch. 230, S. B. 42, approved April 10.) Kansas (Ch. 401, H. B. 513.) Nebraska (Ch. 92, L. B. 429.)

California - Colorado River. Amends the law by providing that the Colorado River Board shall direct the work of the Colorado River Commission rather than act in an advisory capacity. Authorizes conferences with States in the Colorado River basin and the United States for the development of the basin, use of the water, and protection of State interests and directs it to make recommendations for legislation and agreements. (Ch. 14, S. B. 15, First Ex. Sess. 1940, approved Feb. 24.)

Connecticut - Out of State Dairy Farms. (See Marketing.)

Delaware - Delaware River Basin Compact. Accepts the provision of the Delaware River Basin Compact to safeguard water resources, to prevent pollution, and to promote conservation in this area. The board of health is to study the problem and carry out the provisions of the compact. This is a further development in the work of the Interstate Commission on the Delaware Basin in which the States of New Jersey, New York, and Pennsylvania are also cooperating. (Ch. 93, approved May 8.)

North Carolina - Foreign Cooperatives. (See Cooperatives.)

North Dakota - Conservation. Adds Wyoming to the list of States with which the Conservation Commission may enter into a compact. (Ch. 300, H. B. 167, approved March 14.)

North Dakota - Nursery Stock. Permits the director of the experiment station to enter into reciprocal agreements with officers in other States for the shipment of nursery stock without fee, fumigation, or special inspection. (Ch. 11, H. B. 267, approved March 4.)

Oklahoma - Nursery Stock. Authorizes the State Board of Agriculture to enter into reciprocal agreements with officials of other States to waive registration fees for nursery stock if adequate inspections are provided for. (S. B. 294.)

Oregon - Columbia River. Authorizes the appointment of an interim committee to meet with a committee from the State of Washington, jointly to conduct research and formulate a program for the development of the interstate area of the Columbia River. (S. C. R. 8.)

Pennsylvania - Flood Control Program. (See Water Use and Control.)

Texas - Pecos River Waters. The Attorney General is directed to protect the interests of the State in the waters of the Pecos River and to compel New Mexico to comply with the terms of the agreement. Upon the Attorney General's recommendation, the governor may appoint a commission to negotiate an agreement on the storage, division, and use of the waters of the Pecos River. (H. B. 739.)

West Virginia - Potomac River Basin. Appoints three members to the Interstate Commission on the Potomac River Basin to cooperate with other States in abating pollution of the Iotomac River. The compact has also been approved by Maryland, Virginia, and the District of Columbia. (Ch. 81, S. B. 157.)

Wyoming - Interstate Streams Commission. Chapter 102 appoints the State Engineer as Interstate Stream Commissioner to act with representatives of the neighboring States in negotiating compacts for interstate waters. The State Planning and Conservation Board is to serve in an advisory capacity and the law directs that attention be given to the North Platte, Yellowstone, Bear, and Little Snake Rivers.

Chapter 64 authorizes the commissioner to negotiate a compact between Colorado and Wyoming over the equitable division, regulation, and administration of the waters of the Little Snake River. (Ch. 102, S. B. 99, approved Feb. 24; Ch. 64, H. B. 20, approved Feb. 17.)

Local Governmental Services

California - Extraterritorial Activities. Declares extraterritorial activities of all public agencies during emergencies to be for the benefit of the inhabitants and property of the agency, and all benefits and privileges,

such as workmen's compensation, pensions, etc., apply to employees while engaged in such work. (Ch. 323, A. B. 1058, approved May 21.)

Florida - Planning. Amends the State planning act to permit the State Planning Board to accept and use funds supplied by local units of the government for any purpose agreed upon. (Ch. 20518, S. B. 290, approved May 30.)

Massachusetts - Governmental Coordinating Study. Creates a committee to study the problems in the correlated functions and activities of the Federal, State, county, city, town, and district governments and recommends legislation. (Ch. 84, approved Oct. 17.)

Michigan - Water Service. Township boards of supervisors are authorized to contract for or provide water services for domestic and fire protection use upon a favorable vote of 60 percent of the people in the township. (Act 107, H B. 212.)

Missouri - National Defense Cooperative Act. Political subdivisions in defense areas may enter agreements for the construction, operation, extension, and maintenance of hospitals, water systems, and sewer systems in or outside its boundaries at whatever fees or charges that are accepted. Each unit of government may issue revenue bonds and create a board of public works to administer these projects. (S. B. 171, approved August 5.)

GOVERNMENT STRUCTURE AND ADMINISTRATION

Local Government

Drainage, Flood Control, and Irrigation Districts. (See Water Use and Control.)

Planning and Zoning Commissions and Districts. (See Zoning and Planning.)

Rural Housing Authorities. (See Rural Facilities.)

School Districts. (See Rural Facilities.)

Soil Conservation Districts. (See Conservation.)

California - City and County Organizations. Authorizes cities and counties to be represented before Congress and to form associations to secure representation before the State legislature and Congress. (Ch. 30, S. B. 390, approved Feb. 3.)

California - Transfer of County Property. Adopts a procedure for minor transfers of territory from one county to another and adjustment of county indebtedness. (Ch. 493, S. B. 1306.)

Illinois - Cities and Villages Law. Adopts a revised cities and villages law. (S. B. 10, August 15.)

Kansas - Rural Water Supply Districts. (See Rural Facilities.)

Maine - Termination of Town Organization. Amends Section 1 of Chapter 73 of the Public Laws of 1937 relative to towns or plantations, the organized government of which has been terminated by act of the legislature. Authorizes the State Tax Assessor to turn over to the State Tax Collector for collection taxes levied against the area. When all judgments against the town or plantation so disorganized have been settled any unexpended funds in the town treasury are to be deposited with the County Commissioners and be used to defray any road costs which may accrue against the town, or to defray other government costs. (Ch. 137.)

Massachusetts - Town Manager. Establishes the town manager form of government for the town of Canton. (Ch. 31, approved Feb. 13.)

Montana - Office Consolidation. Permits the county board to determine the salary of the officer who holds consolidated offices, except that the salary may not be more than 20 percent higher than the highest salary of any of the offices consolidated. (Ch. 104, approved March 10.)

Montana - Term of Office. Submits to the voters a constitutional amendment providing for four year terms of office for the county attorney, the town justices of peace, and for any other offices which the legislature may hereafter create. (Ch. 116, approved March 11.)

Nebraska - County Government. Proposes an amendment to Section 4 of Article IX of the Constitution authorizing the legislature to provide for a form of county government in which officials may be elected or appointed, with the approval of the electors in the county. (Ch. 46, L. B. 191.)

New Hampshire - County Fiscal Agent. Provides for the appointment of a fiscal agent in Coos County, with complete power over the finances of the county subject to the approval of the superior court. (Ch. 36, approved March 27.)

North Dakota - County Land Agent. (See Public Lands.)

North Dakota - Optional County Government. Amends the Constitution to authorize the legislature to provide for optional forms of county government, one of which must be the county manager form. (Approved by popular vote, June 5, 1940.)

North Dakota - Optional County Government. This series of laws enables counties to modify their governmental forms.

Chapter 129 amends the 1939 county disorganization law by: (a) raising to 55 percent the majority required to carry an election for disorganization, and (b) eliminating the judicial procedure method for determining the issue of disorganization.

Chapter 130 permits counties to adopt the consolidated office form of government. Under this plan, the following offices are retained: one county auditor, who is to be ex-officio county judge, register of deeds, and clerk of the district court; one State's attorney; one sheriff; one county treasurer; four justices of the peace; and four constables. These officers are to be appointed by the county board for a term of four years; treasurers and sheriffs may not hold offices for two consecutive terms. The offices of public administrator and county surveyor are abolished. This law also enables adjoining counties to hire jointly a sheriff, a State's attorney, and a county superintendent of schools. Upon a procedure initiated by the county commissioners, or a petition of 15 percent of the county's electors, and upon approval by a majority at a referendum, this alternative form of government can be adopted.

Chapter 131 provides for the county manager form. This is the model manager plan except that the county would still elect the sheriff, superintendent of schools, and county judge Procedure for enactment of this plan is the same as that applying to the consolidated office form.

Chapter 132 provides for the short form of county managership government. This differs from the model county manager plan in that counties are not required to set up departments of finance, welfare, etc. This form weakens the elective office of sheriff and gives the manager more discretion in the appointment of a State's attorney. Two counties may employ jointly a sheriff and State's attorney. The procedure to put this form into effect is the same as that for the other two plans. (Ch. 129, S. B. 109, approved March 13; Ch. 130, S. B. 206, approved March 15; Ch. 131, S. B. 218, approved March 14, and Ch. 132, S. B. 270, approved March 17.)

Oregon - Rural Rehabilitation Corporation. Authorizes the transfer of all property and assets of the Oregon Rural Rehabilitation Corporation to the Farm Security Administration, so that rural relief and rehabilitation expenditure may be coordinated. This property is to be kept in a separate trust fund that reverts to Oregon should the Federal Government discontinue the program. (Ch. 98, S. B. 185, approved Feb. 22.)

South Carolina - County Manager. Authorizes Darlington County to adopt a county manager form of government. The county manager is to be elected by a majority vote of the county legislative delegation and is to assume all powers and duties now vested in the county commissioners and directors. The departments of the county are to be the following: The County Board of Education, composed of five members appointed by the manager, with a county superintendent appointed by the board, a Sinking Fund Commission composed of three members appointed by the governor; a Department of Delinquent Taxes, with the delinquent tax collector to be appointed by the manager; a Forfeited Land Commission, the three members of which are to be appointed by the manager; a Department of Health, with the county health officer appointed by the manager; and Advisory Commission of Public Works; a Legal Advisor to the manager; and a County Forestry Board of five members, one of whom is to be the State forester and the other four members to be appointed by the manager. (Act 5, H. B. 30, S. B. 30, approved January 30.)

South Dakota - County Salaries. Amends the salary law applying to county officers' salaries. Most of the salaries are increased about \$200 annually. (Ch. 32, H. B. 171, approved March 11.)

Vermont - Annexation. Joint resolution to study the advisability of annexing unorganized towns and gores to adjacent towns. (Act 295, approved April 9.)

Washington - Dissolution Procedure. Establishes a judicial procedure for dissolving districts, such as port districts, water districts, etc. Dissolution is effected by court order, after appropriate hearing and appropriate action to wind up the districts' financial affairs, upon a petition signed by a majority of the districts' commissioners. (Ch. 87, H. B. 238, approved March 19.)

State Administration

State Defense Councils. Twenty-five States have alopted legislation providing for State defense councils patterned after the act prepared by the Council of State Governments. Provision is usually made in the law that one member of the State Defense Council should have special knowledge of agriculture, and that the council may cooperate with Federal agencies to investigate and report recommendations for legislation or other appropriate action with respect to agriculture, food supply, land use, and other activities related to defense.

Arkansas - Department of Education. Reconstitutes the State Board of Education and reorganizes the State Department of Education. (Act 127.)

Arkansas - Livestock Sanitary Board. Re-creates the State Livestock Sanitary Board. (Act 130.)

Arkansas - Parks Commission. Provides for a new State Park Commission. (Act 339.)

Colorado - State Government Study. Provides that a committee of the House make a thorough and detailed investigation of any matter of public importance affecting the legislative, judicial, or executive branches of the State government. (H. $R_{\rm e}$ 7.)

Connecticut - Milk Marketing Act. (See Marketing.)

Florida - Improvement Commission. Changes the name of the Florida Agricultural and Industrial Relief Commission to the State Improvement Commission and gives it the right to accept grants and loans from the Federal Government. (Ch. 20509, S. B. 444, approved May 28.)

Florida - Advancement Council. Creates the Florida Advancement Council composed of the governor, secretary of state, commissioner of agriculture and the attorney general, to cooperate with the Florida delegates in Congress to develop and promote commercial, industrial, agricultural, tourist, and

other vital interests of the State. An appropriation of \$50,000 each year is made to carry out purposes of the act and to maintain offices in Washington. (Ch. 20510, S. B. 472, approved May 28.)

Florida - Agricultural and Marketing Board. (See Marketing.)

Florida - Public Safety Department. Creates a State Department of Public Safety. (Ch. 20451, S. B. 236, approved May 27.)

Georgia - State Park Authority. (See Public Lands.)

Georgia - Veterinarian's Duties Transferred. Authorizes the commissioner of agriculture to exercise the powers and duties of the State veterinarian. (Act 82, approved February 24.)

Georgia - Term of Office. Constitutional amendment to increase term of governor, school superintendent, and other constitutional officers. (Approved by popular vote, June 3.)

Idaho - Public Welfare Department. Abolishes the Department of Public Welfare and creates in its place the Departments of Public Assistance, Public Health, and Charitable Institutions. Functions of the Department of Public Welfare are divided between the new departments. Commissioners are to be appointed by the governor for each of the three departments. (Ch. 82, H. B. 215, approved March 6.)

Idaho - Weed Commissioner. (See Services to Agriculture.)

Illinois - Public Safety. Creates a Department of Public Safety and defines its functions. (H. B. 411, approved May 16.)

Indiana - Highway Commission. (See Rural Facilities.)

Indiana - Tax Administration. (See Taxation.)

Indiana - State Reorganization. Chapter 13 adopts the State Administration Act of 1941 which gives to the governor supervisory power over land and naval militia, Commission of Clemency, Probation Department, Fire Marshal, and Police Department.

Four administrative departments, State, Audit and Control, Treasury, and Public Works and Commerce are created, each to be administered by a three-man board. All employees and members of boards and commissions terminate their employment when this law goes into effect unless re-appointed. Each department may adopt its own civil service system.

Chapter 27 creates a State Board of Finance composed of the governor, auditor and treasurer, with advisory supervision over all funds. Chapter 29 creates a State Board of Public Works and Property composed of the governor, lieutenant governor and treasurer. Chapter 56 creates a Conservation Commission and abolishes the Department of Conservation.

Chapter 126 abolishes the Division of Agriculture and the Board of Agriculture and transfers the rights, powers, and duties to the lieutenant governor who is made the commissioner of agriculture. Chapter 245 appoints a committee to study the economic needs of agriculture and the advisability of creating a State Department of Agriculture.

Chapter 139 creates a State personnel merit system and a Personnel Board composed of two members appointed by the governor and two by the lieutenant governor. (Ch. 13, passed over governor's veto Feb. 17; Ch. 27, H. B. 247, approved Feb. 19; Ch. 29, H. B. 218, filed February 19; Ch. 56, H. B. 332, passed over governor's veto Feb. 19; Ch. 126, H. B. 593, passed over governor's veto, March 7; Ch. 245, S. C. R. 5, Ch. 139, S. B. 129, filed March 8.)

Maine - State Mining Bureau. (See Conservation.)

Maryland - Board of Natural Resources. Abolishes the Conservation Commission and creates a Board of Natural Resources to coordinate the activities of the several State departments concerned with the conservation of resources. The Board is to be composed of Chairman of the Commission of Tidewater Fisheries, the State Game Warden, the State Forester, the Director of the Department of Geology, Mine and Water Resources, the Director of Research and Education, Chairman of the Maryland Publicity Commission, and six other members to be appointed by the governor, two from the tidewater counties of the Eastern shore, two from the tidewater counties of the Western shore, and two from the State at large. Members of tidewater counties are to have practical knowledge of tidewater fisheries, with no financial interests in the fisheries industries.

The law also creates a Commission of Tidewater Fisheries to supervise the fishery industry, and divides functions formerly exercised by the Conservation Commission in connection with fisheries between the Commission of Tidewater Fisheries and the Game and Inland Fish Commission.

The State Board of Forestry is changed in title to the Department of State Forests and Parks, and a Commission of State Forests and Parks is created to supersede the present advisory Board of Forestry and the Regents of the University of Maryland. The commission of five members is to be appointed by the governor, and the State Forester is to become the Director of the Department.

The Department of Geology, Mines and Water Resources is created to supersede the present State Geological and Economic Survey Advisory Commission, the Bureau of Mines, the Water Front Commission and the Water Resources Commission. The present State Geologist is to become the director of the department. An advisory commission of five members appointed by the governor is to have general supervision over functions of the department.

The Department of Research and Education is created to exercise the functions of the Chesapeake Biological Laboratory and Maryland Weather Service. A Commission of Research and Education consisting of five members

trained in scientific investigation and research is to be appointed by the governor to supervise the activities of the department. The department is directed, in cooperation with State and Federal agencies, to develop a comprehensive research and educational program covering all the natural resources of the State. (Ch. 508, S. B. 310.)

Michigan - State Department of Revenue. Creates a State Department of Revenue with a commissioner of revenue and a board of tax appeals. Its functions include administration of sales, use, utilities, inheritance, steamship tonnage, severance, intangible property, corporation franchise and insurance taxes; and the coordination of collection procedures. It is also to provide an advisory service to the governor and legislature. (Act 122, S. B. 118.)

Missouri - Warehouse Department. (See Marketing.)

Montana - State Administration Study. Authorizes the governor to appoint an advisory committee of seven members, two members from each house and three citizens, to assist him in making a complete study of State organization and State business practices. Where legislation is not necessary, the governor is directed to adopt any of the recommendations made by the committee. (Ch. 56, approved Feb. 27.)

New York - Planning. Transfers the Division of State Planning and the Planning Council of the Executive Department and the Bureau of Publicity in the Conservation Department to the Division of Commerce. (Ch. 216, approved April 4.)

North Carolina - Board of Conservation and Development. The Board of Conservation and Development is increased from seven to 15 members, each member appointed by the governor to represent different functional activities of the department, for the purpose of broadening the board's interests and increasing its effectiveness. Tenure of office, meeting, and compensation provisions are also changed. (Ch. 45, S. B. 120.)

North Carolina - Merit System. Joint resolution empowering the governor to appoint a commission to study a merit system for State employees. (Res. 28, H. R. 596, ratified March 15.)

North Carolina - State Marketing Authority. (See Marketing.)

North Dakota - Governmental Reform Commission. Creates the Governmental Reform Commission composed of the governor and a member of each House to study the organization and administration of State and local agencies. The commission is specifically authorized to make recommendations that would simplify State and local government structures, consolidate functional activities, and lead to internal administrative reform. The commission is to appoint an executive secretary and is to receive an appropriation of \$26,000. (Ch. 216, S. B. 184, approved March 17.)

North Dakota - Grain Storage Commission. Repeals law creating office of grain storage commissioner. (Ch. 246, S. B. 48, approved Feb. 20.)

North Dakota - Marketing Bureau. (See Marketing.)

Ohio - Natural Resources Coordinating Board. (See Conservation.)

South Dakota - Oil and Gas Board. (See Conservation.)

Tennessee - Board of Agriculture. Creates a State Board of Agriculture consisting of nine members, three of whom are to be appointed by the governor from each grand division of the State. The board members are to be farmers, each owning and operating a farm. They are to be so selected as to represent agricultural interests and commodities, and are to act in advisory capacity to the commissioner of agriculture and the governor, both of whom are to be ex-officio members of the board. (Ch. 122, S. B. 572, approved Feb. 13.)

Utah - Department of Agriculture. Reorganizes the Department of Agriculture to be headed by an executive board of three members and an advisory council of six taxpayers who are to be agriculturists. The Executive Board is to be composed of three members appointed by the governor; one of whom is to be experienced in agricultural production and to be a farm owner; one experienced in livestock handling; and one experienced in agricultural marketing. The board is to serve in full time capacity with the chairman as executive director. Members of the advisory council are appointed for terms of six years and are to advise the governor and the board on the various agricultural problems. (Ch. 1, S. B. 203, adopted March 22.)

Washington - Division of Flood Control. (See Water Use and Control.)

Wisconsin - Land Economic Survey. Transfers the Land Economic Survey organization from the State Planning Board to the Department of Agriculture. The appropriation of \$15,000 is also transferred. (Ch. 17, A. B. 10, approved March 20.)

GRAZING

Arkansas - Boundary Fences. Boundary fences are unnecessary where two or more fencing or no-fencing districts adjoin. (Act 466.)

Nevada - Range Improvement Funds. Amends the District Grazing Act to prohibit the expenditure of funds by a grazing board for any project unless a Federal or State agency is willing to undertake direct management and supervision of the project concerned. Where the project is other than that of range improvement, grazing boards must enter into cooperative agreements with the Federal or State agency concerned. Any funds coming to the Federal or State agency as a result of this cooperation are to be reapportioned back to the counties and to the range improvement funds of the district concerned. (Ch. 183, A. B. 261, approved March 31.)

North Dakota - Stock Districts. Amends the stock district law to permit boundaries of districts to coincide with either township or corporation grazing district lines. (Ch. 17, H. B. 189, approved March 7.)

LAND TENURE

Debt Adjustment. (See Credit and Insurance.)

Arizona - Crop Liens. Provides that any person who labors, furnishes labor, or provides equipment for the production of agricultural crops, to whom payment for services rendered or equipment used is due and owing, shall have a lien upon such crops produced. The lien must be filed with the county recorder within 10 days after the close of the labor or furnishing of labor or equipment. Vendee is not liable for such lien unless vendor, upon vendee's demand, furnishes him with a list of such persons owed and entitled to liens under this act. In the absence of civil action to enforce a lien, a lien filed under this act does not bind a crop for a longer period than six months after the claim has been filed. (Ch. 67, H. B. 59, approved March 22.)

Arkansas - Forcible Entry and Detainer. Requires in cases of forcible entry and detainer where writs of possession are issued, that bond must be at least double one year's rent of the property instead of double two years' rent. (Act 269)

California - Property Ownership by Insurance Companies. Repeals requirement that insurer dispose or sell all real estate it acquires within five years. The Insurance Commissioner may order the sale of such land within six months after the land is held five years if reasonable offers have been refused or if the disposal will not result in undue hardship. (Ch. 606, S. B. 211, approved June 6)

lowa - Landlord's Lien. Amends the lien law to give the tenant defense where his inability to meet payments is caused by some act of God, such as flood, drought or pests. Where the court finds that failure of payment was due to one of these causes, the landlord's lien is to be confined to the crops grown or raised upon the premises and to increase in livestock and hogs raised upon the premises. This amendment applies to lands under lease containing 40 acres or more. (Ch. 286, S. F. 318, approved April 4.)

Nebraska - Land Ownership. Prohibits charitable and fraternal corporations from holding for more than 25 years any real estate other than that which is necessary for a hospital, asylum, or the transaction of its business. (Ch. 44, L. B. 94, approved March 3)

Nebraska - Uniform Property Act. Adopts the uniform property act. (Ch. 153, L. B. 246, approved May 22.)

North Dakota - Registration of Farm Leases. Leases containing provisions reserving title to crops until the conditions of the lease have been

fulfilled must be filed with the register of deeds. Failure to file constitutes a waiver of the lessor's rights. (Ch. 5, H. B. 33, approved March 14.)

North Dakota - Torrens Title System. Repeals Chapter 235 of the Laws of 1917 relating to the registration of land titles under the Torrens system. (Ch. 250, S. B. 104, approved March 7.)

North Dakota - Potato Share Grower. Guarantees to each Irish potato grower planting under a share system a minimum of \$10.00 per bag of seed potatoes planted. The money is to be paid by the dealer supplying the potatoes not later than 30 days after the delivery of the seed potatoes. Any additional net profit accruing to the grower is not to affect the payment of this guaranteed amount. (Ch. 354, H. B. 498, approved March 15.)

North Dakota - Graduated Land Tax. Defeated a constitutional amendment providing for a graduated land tax and an exemption of homesteads. (Constitutional amendment submitted by initiative petition, but defeated November 5, 1940, by 154,521 to 94,250.)

Oklahoma - Farm-Tenant Purchase Program. Requests Congress to enact appropriate legislation expanding the farm-tenant purchase program in Oklahoma and increasing the number of farms purchased by the Farm Security Administration for worthy tenant farmers. (H. R_{\circ} 51.)

MARKETING

Foreign Trade

Livestock Embargo Law. Congress was requested by eight States to modify or repeal the Embargo Act of 1927 relating to the importation of cattle, meat, or meat products from foreign nations where the hoof and mouth disease is prevalent, but California requested that the embargo be lifted.

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California (S. J. R. 5, adopted Jan. 27.)
Colorado (S. J. M. 3.)
Illinois (S. J. R. 6.)
Minnesota (Res. 1, H. F. 983, adopted March 24.)
Montana (S. J. M. 11, approved March 3.)
New Mexico (S. J. M. 3.)
North Dakota (H. C. R. L.)
Oklahoma (S. R. 14.)
Wyoming (S. J. R. 6.)
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Arizona - Livestock Import Duties. Memorializes Congress to adopt legislation which will keep import duties at a level representing the difference in costs of production in foreign countries. The reciprocal trade agreements with South America are condemned. (H. M. 1.)

Kansas - Foreign Trade. Informs Congress that the State of Kansas is unalterably opposed to the purchase or admission to this country of any livestock or agricultural commodities from other lands that compete with products

of the United States, until it is clearly apparent that the American producer is incapable of supplying the domestic market. (Ch. 406, H. C. R. 10.)

Montana - Mustard Seed. Requests that an executive order be issued by the President raising the present tariff on mustard seed, mustard meal and oil derived from mustard seed. (S. J. M. 5, adopted Feb. 6.)

Montana - Beet Sugar Industry. These memorials request Congress, in the interest of protecting the Montana sugar beet industry, to enact legislation which will curtail the entry of foreign sugars, which will raise the domestic sugar quota, and which will increase the beet acreage allotment. (S. J. M. 4, approved Feb. 24, and H. J. M. 7, approved Feb. 28.)

Vermont - Canadian Trade Restrictions. Requests reconsideration by the Canadian government of the trade restrictions recently adopted by that country. (Act 288, approved April 3.)

Wisconsin - Dairy Products. Memorializes Congress not to change the tariff on dairy products to permit imports from South American nations. (J. R_{\circ} 40.)

Wyoming - Sugar Imports. Memorializes Congress, in the interests of the beet sugar industry, to curtail importations of cane sugar. (H. J. M. 3, approved Feb. 4.)

Regulations and Standardization

Arizona - Citrus Fruit Standards. Establishes standards for the classification of citrus fruits. (Ch. 121, S. B. 73, approved March 27.)

Arizona - Egg Standards. Establishes standards for the inspection and grading of all eggs sold at retail and requires certain procedures be followed in displaying, advertising, and selling eggs. The law is to be administered by the State egg inspector. (Ch. 24, H. B. 89, approved March 7.)

Arizona - Agricultural Proration. Amends the previously existing statutes regarding the processes for initiating a prorated marketing petition and amending and carrying out a proration program for viticultural or citrus products. (Ch. 120, H. B. 65, approved March 27.)

Arkansas - Dairy Products. Regulates and licenses creameries, cheese factories, butter factories, renovated or process butter and cheese factories, frozen desert and ice cream factories, condensaries, condensing depots and wholesale milk dealers. (Act 114.)

California - Unfair Trade Practices. Amends the law relating to the marketing of milk, cream, and other dairy products particularly with respect to unfair trade practices. (Ch. 1031, A. B. 894, approved July 12.)

California - Agricultural Marketing Law Amendments. Chapter 28 amends the assessment procedure to pay for administration, advertising, or sales promotion expenses. A uniform basis as well as a gross dollar volume of sales basis may be used and the particular group affected by the order, whether it is the producers, distributors, processors, or the handlers, may be assessed. The basis of assessment may vary for each particular commodity.

Chapter 434 restores to the Director of Agriculture jurisdiction over investigations of failure to pay for unreasonable rejections of farm products by processors.

Chapter 547 permits the inclusion in marketing agreements of uniform grading standards and production adjustment programs financed by Federal or State funds or assessments.

Chapter 460 permits agricultural commodity marketing orders to contain provisions for production adjustment benefits to growers, but prohilits payments for the removal of vines or trees producing above the average State yield for the preceding three years.

California - Food Labels. Requires labels on food containing imported egg products to state "Made with imported egg products," and in restaurants where imported egg products are used, a sign must be displayed stating, "Imported egg products are used in manufacture of food products sold here." (Ch. 519, A. B. 780, approved May 30.)

Connecticut - Milk Marketing Act. This law establishes broad legislative and administrative control over the milk industry. The position of milk administrator is created whose duties include; (1) the determination of marketing areas, (2) the formulation of prices within those areas, (3) the regulation of unfair trade practices and transportation rates, (4) the licensing and bonding of all market dealers, and (5) the inspection and grading of all milk products. Hearing and appeal procedure is specified for the establishment of the regulations. Cooperative associations may be formed under the marketing process. (Ch. 201, H. B. 2685.)

Connecticut - Out of State Dairy Farms. Requires dairy farms and plants located outside the boundaries of Connecticut but within the natural milkshed of the State to be subject to the same regulations, inspections, and approval as those located within the State. (Ch. 319.)

Delaware - Eggs. Regulates the marketing, grading, and advertising of eggs under the supervision of the State Board of Agriculture. (Ch. 88, approved May 22.)

Florida - Limes. Regulates the sale of limes. (Ch. 20500, H. B. 42, approved May 28.)

Florida - Naval Stores Products. Provides for the inspection, grading, marketing, branding, and methods and standards of determining the quantity and quality of various types of turpentine and rosin. (Ch. 20935, S. B. 493, approved June 13.)

Florida - Agricultural Dealers Licenses. Adopts extensive regulations and imposes a \$10 license fee on each place of business of dealers in agricultural products. Citrus and dairy industries, farmers, cooperatives, retail stores and cash buyers are exempt. (Ch. 20678, S. B. 362, approved June 4.)

Florida - Livestock Market. Appropriates \$25,000 to the State Agricultural and Marketing Board to establish a market to sell and process livestock and determine grades and quotations for market prices. (Ch. 20987, H. B. 768, approved June 16.)

Idaho - Potatoes. Amends the potato grading law to change the grades to de luxe, standard, and utility, and redefines the requirements for each grade. New provisions as to tolerance and containers have been added. (Ch. 32, H. B. 51, approved Feb. 18.)

Illinois - Milk. Adopts standards and grades for milk. (S. B. 252, approved July 11.)

Indiana - Milk. Chapter 198 makes numerous changes in the milk control law. Chapter 225 regulates and licenses the production, handling and sale of milk and milk products. (Ch. 198, S. B. 175, approved March 11 and Ch. 225, H. B. 274, approved March 12.)

Indiana - Apples, Peaches. and Strawberries. Authorizes the commissioner of agriculture to fix and promulgate official standards for grading apples, peaches and strawberries. (Ch. 216. S. B. 217, approved March 12.)

Indiana - Eggs. Creates a State Egg Board with power to regulate egg sales and determine standards of quality and weight. (Ch. 232, H. R. 399, approved March 12.)

lowa - Chicks. Authorizes the Department of Agriculture to license all hatcheries hatching more than 1000 chicks annually, and regulate generally the chick hatchery industry. Chicks before sale must be in healthy condition and shipments of chicks are to be marked and described on the container of delivery. (Ch. 122, S. F. 213, approved April 3.)

Kansas - Federal Wheat Standards. Memorializes the Secretary of Agriculture to make an immediate study and revision of Federal standards for wheat to the end that farmers will be paid for their wheat more nearly on a basis of true value and quality. (Ch. 405, H. C. R. 12.)

Maryland - Milk. Amends and consolidates the law relating to milk control and milk marketing. Standards of milk products are redefined, dealers in milk products are subjected to more control, and the University of Maryland is given additional powers in the enforcement of the act. (Ch. 403, H. B. 518, approved May 26.)

Massachusetts - Milk. Extends the milk control law. (Ch. 691, approved October 24.)

Michigan - Milk. Re-enacts the milk marketing law of 1939, but removes the commissioner of agriculture from the board and replaces the system of assessments with license fees. (Act 369, H. B. 164.)

Minnesota - Apples. Requires the commissioner of agriculture, after public hearing, to set standards for apple grades, which are to conform with Federal standards. Apple containers are to be marked accordingly. Inspection and enforcement powers are given the commissioner. (Ch. 371, S. F. 1173, approved April 22.)

New Jersey - Milk. Creates a new milk control board. (Ch. 274, A B. 445.)

New Mexico - Fruits and Vegetables. Regulates farm produce brokers and dealers and sets standards for fruits and vegetables in interstate shipment. The Board of Regents of the College of Agriculture and Mechanical Arts is authorized to set up grades and grading rules and regulations for fruits and vegetables. An inspector is to be appointed to enforce grade regulations and license all dealers in fruit and vegetable interstate commerce. When the protest of 25 representative growers and shippers is made against the commodity grade, the inspector must hold hearings upon the standard set. Labeling requirements are prescribed for containers holding fruits and vegetables. (Ch. 197, H. B. 201, approved April 18.)

New York - Milk. Requires farmers who sell daily more than 100 quarts of milk to secure a license. (Ch. 891, approved April 30.)

New York - Milk. Amends the agriculture and market law with respect to butterfat and bacteria content determination, the taking of composite samples, and licensing certain milk and cream testers and handlers. (Ch 567, approved April 19.)

Ohio - Dairy Products. Licenses and regulates the sale and handling of milk and cream. (H. F. 509, approved May 14.)

Ohio - Eggs. Provides for the grading, examining and regulation of the sale of eggs. (S. B. 341, approved June 7.)

Oklahoma - Pecans. Requires dealers purchasing pecans from independent buyers or producers to obtain a statement from the seller giving a legal description of the land where pecans were produced, the name of the owner of the land, date of purchase, and date of removal from the premises (H. B. 151.)

Oklahoma - Dairy Products. Authorizes the State Board of Agriculture to establish standards of dairy products similar to those of the United States Drug Administration and to prepare a schedule of license fees. (H. B. 392, approved June 7.)

Pennsylvania - Milk. Amends the milk control law by authorizing the commission to join with other States or the Federal Government to carry out

investigations; defines certain terms; provides new grounds for refusal, suspension, or revocation of licenses; and revises the provisions for price fixing hearings. (Act 177, approved July 24.)

Pennsylvania - United States Grades. Certificate of grade or other classification of agricultural products by the United States Department of Agriculture shall be prima facie evidence of the truth of the things contained in the product, including the true grade or classification. (Act 212, approved July 28.)

South Dakota - Poultry. Requires every purchaser or receiver of poultry to keep records of all transactions, including descriptions of the poultry involved, and the auto license of the vehicle of delivery. (Ch. 171, H. B. 374, approved March 7.)

Utah - Milk and Cream. Regulates the production and distribution of fluid milk and cream in designated marketing areas. Forty-two percent of the producers, producing not less than 65 percent of the volume of milk or cream in an area, may petition the State Board of Agriculture to set up a marketing area and appoint a local board of control. Minimum prices and fair trade practices may be set for the area. License and bond are required of distributors. (Ch. 8, S. B. 297, approved March 24.)

Utah - Fruits, Vegetables and Poultry. This is a comprehensive marketing act applying to fruits, vegetables, and poultry produced in Utah. The commissioner of agriculture and regional commodity boards are to establish prices and issue other commodity orders after hearing and approval by two-thirds of the producers, who produce two-thirds of the commodity, and one-half of the handlers. The commissioner may with the approval of the governor issue a price order even though the handlers do not consent. Prices are to be established with the years 1909-1914 as the base period, but when information is not available, the years 1919-1929 should serve as the base period. Fifty percent of the producers may terminate any marketing order. Costs of administration are to be met by a pro rata assessment on the handlers. (Ch. 7, H. B. 41, approved March 24.)

Washington - Potatoes and Cantaloupes. Requires the various horticultural inspectors to inspect potatoes and cantaloupes before shipment, and to issue a permit to the shipper when the potatoes or cantaloupes meet the standards established by law. This act also requires information concerning the variety and grade of such produce to be given to the retailers, and declares the sale of produce not meeting certain grading requirements to be unlawful. (Ch. 189, H. B. 218, approved March 24.)

Transportation

Arkansas - Freight Rate Adjustments. Appropriates \$32,500 to the Corporation Commission to be used in seeking an adjustment of freight rates and for otherwise supporting movements for the development of the South and Southwest. (Act 176 and 245.)

Indiana - Freight Rates. Appropriates \$10,000 to be used to defend Indiana's interests in any efforts to change freight rates, classification and regulation for any part of the United States and to protect Indiana's agriculture, industry, and labor if attempts are made to industrialize other parts of the country. (Ch. 205, H. B. 327, approved March 11.)

Massachusetts - Motor Transportation. Directs the commission of interstate cooperation to study the problem of interstate freight transportation by motor vehicles, burdens on highways, competition with railroads and boats, and the advisability of additional State regulation. (Ch. 54, approved July 29.)

Massachusetts - Railroad Transportation. Continues the special committee investigating railroad transportation facilities in the State. (Ch. 43, approved July 22.)

New Hampshire - Motor Vehicle Regulation. (See Cooperatives.)

New York - Farm Produce Truckmen. Provides for the regulation and registration of farm produce truckmen. (Ch. 848, approved April 28.)

Texas - Truck Weight Restrictions. Increases the maximum truck weight limit from a payload of 7,000 pounds to a gross weight of 38,000 pounds. (Ch. 71.)

Other Marketing Laws

Federal Surplus Commodity Stamp Plan. (See Governmental Cooperation.)

Colorado - Sugar Beet Production. Memorializes the Secretary of Agriculture to amend and correct the determination of the proportionate shares for planting sugar beets for 1941. (H. J. M. 3.)

Connecticut - Milk Industry Study. Creates a wholesale milk producers council to investigate all aspects of the milk industry and report their findings to the milk administrator. (Ch. 352.)

Florida - Agricultural and Marketing Board. Creates a State Agricultural and Marketing Board to do research and provide information on grading, packing, processing, loading, refrigeration, routing, diversion, and distribution of farm products. (Ch. 20345, S. B. 253, filed May 20.)

Maryland - Tobacco Study. Requests the legislative council to make a study of tobacco marketing in the State through the facilities of the governor's commission on tobacco marketing, and to submit recommendations to the next session of the legislature. (J. R. 14, approved May 29.)

Michigan - Canneries. Commissioner of agriculture is to license canneries, but no license is to be issued unless the licensee has reimbursed all producers for purchases or entered into written contracts of settlement. (Act 117 H. B. 332.)

Michigan - Frozen Food Lockers. Commissioner of agriculture is charged with the regulation and licensing of frozen food locker plants. (Act 355, S. B. 455.)

Minnesota - Farm Prices. Memorializes Congress to stabilize prices of farm products. (Res. 3, H. F. 4, approved April 4.)

Minnesota - Canneries. Requires the commissioner of agriculture to license and bond any person who deals in fruits and vegetables for use in commercial canneries. The main object of the bill is to guarantee the financial responsibility of the cannery representatives. (Ch. 398, S. F. 604, approved April 24.)

Missouri - Warehouse Department. Creates a Missouri Grain Warehouse Department with authority to supervise all public and private warehouses and inspect, grade, and weigh all grain upon request. (H. B. 191, approved August 7.)

Montana - Farm Prices. To stabilize prices on poultry products, fruits, and vegetables, and to establish standards of fair competition, this act empowers the commissioner of agriculture, labor and industry upon petition and hearing to create trade areas. The petition must be signed by 60 percent of the producers or processors of the area. The commissioner appoints a committee to conduct the hearings and set price and margin schedules.

A permanent commodity committee is to be appointed by the commissioner for each trade area. The committee is to be composed of five members, two representing producers, one processors or wholesalers, one retailers, and one consumers. Upon a petition of 60 percent of the producers, processors, or retailers, the original margin and price schedules may be changed by the committee. This act is not to prohibit producers or wholesalers from selling at different terms outside of the trade area, nor to prevent the use of quota basis upon sales to stabilize prices on any commodity within the area. The act is not to interfere with the jurisdiction of the milk control board. (Ch. 154, approved March 13.)

New Mexico - Warehouse Regulation. Requires that each warehouseman procure a license from the county clerk and give bond for \$5000 before he may issue warehouse receipts for agricultural products. Each warehouse must carry 100 percent fire and lightning insurance, and 50 percent tornado insurance. Licenses may be only revoked by the district court of the county wherein the warehouse is located. (Ch. 145, S. B. 80, approved April 16.)

North Carolina - Unfair Trade Practices. Authorizes the board of agriculture to make rules and regulations necessary to protect producers of farm products from the financial irresponsibility and unfair trade practices of dealers. The commissioner is to license and bond dealers and approve every written contract between dealer and producer. (Ch. 359, H. B. 793, approved March 15.)

North Carolina - Marketing Authority. Creates a State Marketing Authority, consisting of the members of the State Board of Agriculture, to encourage and develop the marketing of home, farm, sea, and forest products. In cooperation with counties, cities, and towns, the authority is given power to construct or lease warehouse facilities and employ market managers to operate the market. Individual merchantmen and other dealers in produce may place their facilities under the supervision of the market, subject to regulations and cost set by the authority.

Set up as a corporation, the authority is given powers to operate each market as a non-profit business enterprise. It may enter into agreements with any governmental agency. To plan effective programs in the various market communities, the governor may appoint commodity advisers to counsel the authority. (Ch. 39, H. B. 144, approved Feb. 21.)

North Carolina - North Carolina Trademark. Authorizes the Department of Agriculture to adopt an official trademark or label to identify North Carolina farm products whose standards and quality meet the Department's approval. (Ch. 155, S. B. 198, approved March 13.)

North Carolina - Livestock Markets. Authorizes the commissioner of agriculture to license and bond all livestock market dealers. Before a permit of operation may be issued, the market must conform to all regulations concerning market facilities, including adequate premises. All cattle and swine must bear a veterinarian's health certificate before removal from the market for slaughter. The act does not apply to the private sale of farm animals which are not known to be diseased. (Ch. 263, H. B. 397, approved March 15.)

North Dakota - Livestock Sales Ring. Permits the establishment of livestock sales rings to be operated as public markets for the shipment and sale of livestock. The ring is to be licensed, bonded, and regulated by the Public Service Commission. The act sets forth specific regulations concerning equipment and records. (Ch. 9, H. B. 224, approved March 17.)

North Dakota - Marketing Bureau. Establishes a marketing bureau in the Department of Agriculture and Labor for the purpose of gathering statistical information on market problems, and to engage in the marketing of agricultural products. (Ch. 10, H. B. 277, approved March 14.)

North Dakota - AAA Payments. Memorializes Congress to amend the \$10,000 limitation for AAA payments so that it would not apply to lands held by governmental subdivisions. (H. C. R. K. filed Feb. 20.)

North Dakota - Loan Values. Memorializes Congress to increase loan values upon grains and farm products at least 25 percent. (S. C. R. G., filed March 11.)

Oklahoma - Agricultural Adjustment Act. Memorializes Congress to enact legislation amending the AAA of 1938 to allow a farmer to plant sufficient acreage of some basic crop to insure a decent living for himself and his family. (H. C. R. 5 and S. R. 4.)

Oklahoma - Agricultural Products Containers. The correct name and true weight of barrels, boxes, sacks, bales, casks, or packages of agricultural products must be marked on the exterior of the container. (S. B. 293.)

Tennessee - Pure Food and Drug Act. Enacts a comprehensive pure food and drug law which carries most of the provisions of Federal standards. The commissioner of agriculture is authorized to make any other regulations necessary and is given general powers of inspection and enforcement. (Ch. 120, S. B. 568, approved Feb. 15.)

Vermont - Cooperative Marketing Act. (See Cooperatives.)

Washington - Cooperative Marketing Act. (See Cooperatives.)

Wisconsin - Federal Loans. Memorializes Congress to make loans available to the dairy farmers and manufacturers of cheese and butter similar to those made to stabilize the wheat, corn, and cotton markets. (J. R. 29.)

PUBLIC FINANCE

Exemptions and Indulgences

Taxation of Cooperatives. (See Cooperatives.)

Taxation of Forest Lands and Products. (See Forestry.)

Arkansas - Unemployment Compensation Tax. Farm laborers are exempted from payment of unemployment compensation tax. (Act 394.)

California - Sales Tax. Amends the retail sales and use tax by exempting the gross receipts from sale of livestock and poultry when used for human consumption. (Ch. 6, A. B. 10, First Ex. Sess. 1940, approved Feb. 16.)

Connecticut - County Property. Limits the tax exemption of property belonging to or held in trust for a county to cases where the property is used for county purposes. (Ch. 60.)

Delaware - Gasoline Tax. Exempts from provisions of the motor fuel tax law, motor fuel used to operate stationary gas engines, tractors, motor boats, and airplanes. The claim for refund must be filed within 180 days. (Ch. 11, approved May 15.)

Florida - Motor Vehicle License Law. Exempts farm tractors and trailers from registration and purchase of tags when operated principally on farms, groves or orchards. (Ch. 20911, H. B. 1445, approved June 13.)

Florida - Occupational Tax. Enacts a schedule of license fees, State and county, for practically all trades, businesses and professions. Among the exemptions are producer-sellers of farm and grove products. (Ch. 20956, H. B. 1400, approved June 14.)

Illinois - Occupational Tax. Proposes a constitutional amendment permitting the legislature to exempt the sale of food from the provisions of the privilege or occupational tax. H. J. R. 41 explains the need for this amendment. (H. J. R. 35 and H. J. R. 41.)

Indiana - Motor Vehicle License Fees. License fees for farm trucks are fixed at 50 percent of fees for other trucks in the same class when used to transport farm products and farm supplies exclusively. (Ch. 220, H. B. 270, approved March 12.)

Iowa - Agricultural Produce. All agricultural produce stored or held for more than one year shall be taxable in 1941 and 1942 at 30 percent of its actual value. (Ch. 251, H. F. 34, approved March 15.)

Minnesota - Property Classification. Amends the law classifying property for taxation purposes, to include all livestock, poultry, and animals used for agricultural purposes, and all machinery used in agricultural pursuits in a new class (Class 3d) to be assessed at 20 percent of its full value. (Ch. 436, S. F. 692, approved April 24.)

Nebraska - Motor Fuel Tax. Establishes a procedure to refund motor vehicle fuel tax when the fuel is used exclusively for agricultural purposes. (Ch. 134, L. B. 470, approved May 21.)

New Hampshire - Motor Vehicle Regulation. (See Cooperatives.)

North Carolina - Farm Products. Exempts from taxation for the year following the year in which the products are grown, all farm products owned by the original producer. This applies to farm products held by the producer in a public warehouse. (Ch. 221, S. B. 106, approved March 15.)

North Dakota - Farm Machinery. Farm machinery purchased for farming operations shall in the first year after purchase be exempt from the personal property tax. (Ch. 275, S. B. 121, approved March 6.)

Ohio- Exemption Approval. The Board of Tax Appeals is given power of approval over exemptions of property from taxation. (S. B. 146, approved May 22.)

Oklahoma - Sales Tax. Adopts a sales tax on gross receipts from all sale transactions, including property transfers, public utility services, and admissions, but excluding sales of products from Oklahoma farms, orchards, or gardens if producer sells directly to the consumer on the farm. (H. B. 224, approved May 17.)

Local Financial Administration

Aids to Highways and Education. (See Rural Facilities.)

Drainage, Flood Control and Irrigation Districts. (See Water Use and Control.)

Refunding Laws. The following States adopted laws authorizing the refunding of bonds or other forms of indebtedness under certain conditions:

- Arkansas. School district non-bonded indebtedness and bonds. (Act 91 and Act 95.)
- Iowa. Law applies to counties and other political subdivisions when the bonds are payable from a limited annual tax or from a voted annual tax and are paid within 10 years. (Ch. 262, S. F. 523, approved March 19.)
- New Mexico. Conservancy district bonds. (Ch. 108, S. B. 177, approved April 14.)
- North Dakota. County bonds if interest is three and one-half percent or less and debt limitations are not exceeded. (Ch. 106, H. B. 1, approved March 7.)
- Texas. Delinquent tax notes or certificates of indebtedness of school districts when approved by electors. (S. B. 262.)
- Texas. School district bonds without option of prior redemption may be refunded after approval of electors when financially favorable. (S. B. 191.)

Arizona - Financial Reports and Estimates. Amends the Arizona Code by requiring the board of supervisors of each county, and the governing body of each incorporated city or town, not less than 30 days before the date on which the annual tax levy is made, to prepare, enter upon the minutes of the governing body, and publish complete and itemized reports of all financial transactions of the past fiscal year and estimates for the ensuing fiscal year. These reports and estimates must be made in accordance with the requirements of the State Tax Commission. (Ch. 95, S. B. 165, approved March 24.)

Arkansas - School Debt Limitation. Places a debt limitation of seven percent of the assessed valuation of real and personal property on school districts. (Act 393.)

Delaware - Ditch Tax Collection. The county treasurer is to collect ditch taxes and deduct two percent for costs. (Ch. 219, approved April 22.)

lowa - Debt Limitation. Changes the basis of the debt limitation requirements now applying to political subdivisions by basing the five percent limitation on the assessed value rather than the actual value of the taxable property. (Ch. 220, H. F. 23, approved Jan. 30.)

Kansas - Budget Law Amendments. Amends the law in relation to political subdivisions and their budgeting procedure. The term fund is redefined and the State accountant and the commissioner of revenue and taxation are given more power to supervise the budgeting process and the accounting of revenues. No indebtedness can be created in excess of the budget except by vote of the political subdivision, by bond issue or by no-fund warrants authorized by the commission of revenue and taxation. Townships and counties having a county road system and having an annual expenditure of less than

\$2000 are exempt from the provisions of the act. (Ch. 377, H. B. 261, approved April 9.)

Maine - Financial Audits. Requires that each city, town, plantation, and village corporation have an annual audit of its accounts by either the State Department of Audit or a recognized private firm. In case of dissatisfaction with a private audit, 10 percent of the legally qualified voters of a town may petition the State Department of Audit for another audit. (Ch. 268, approved April 23.)

Maine - Uniform Accounting Procedures. Authorizes the State Department of Audit to install uniform accounting systems and to perform post audits of all accounts of the several counties, for cities, towns, and villages, for the superior and municipal courts, and for the State normal schools and the Port of Portland Authority. (Ch. 27, approved March 4.)

Montana - Installment Purchases. Enables counties to purchase in three-year installments equipment, etc., costing more than \$1,000. Where the purchase extends over two years, 40 percent must be paid in the first installment, and where the purchase extends three years, one-third must be paid in the first installment. (Ch. 42, approved Feb. 26.)

Montana - Validation of Bonds. Validates all bonds and certificates of indebtedness issued by any public body of the State which are subject to challenge because of procedural defects or irregularities in issuance, if the procedure is not prescribed by the Constitution. (Ch. 45, approved Feb. 26.)

New Hampshire - County Fiscal Agent. (See Governmental Structure and Administration.)

New Mexico - Expenditure Limitation. Prohibits the county board or any county official from making expenditures or obligating any sum by more than 50 percent in excess of the approved budget for the fiscal year. The same provision applies to the county boards of education. Exceptions are made for expenditures for elections, office equipment, and fuel. (Ch. 190, S. B. 201, approved April 18.)

New York - Town Budgets. Extends the provisions of the budget system law to all towns. (Ch. 601, approved April 21.)

Pennsylvania - Municipal Borrowing Law. Amends, revises, and consolidates the law relating to the procedure, limitations, and conditions for all types of borrowing by local governmental units by the adoption of a uniform and exclusive borrowing law. Approval of the Department of Internal Affairs must be secured for the issuance of general obligation bonds. (Act 87, approved June 25.)

Tennessee - County Accounting Systems. Extends the power of the State auditor to permit him to establish, subject to the approval of the comptroller and the governor, accounting systems for county officials and agencies. (Ch. 96, S. B. 783, approved Feb. 14.)

State Financial Administration

Arizona - Tax Anticipation Bonds. Authorizes the State loan commissioners to issue tax anticipation bonds payable within six months from date of issue. This act establishes definite procedures which must be followed in the issuance of the bonds and sets up limitations as to the total amount of these bonds and interest payable thereon. (Ch. 15, S. B. 49, approved Feb. 25.)

Arkansas - Taxation Study Committee. Appoints a committee of seven to make an exhaustive study of the tax situation and particularly to suggest substitutes for the ad valorem property tax. (S. R. 16.)

Arkansas - Sales Tax. Imposes a two percent sales tax which applies to public utilities, printing, admissions, and personal property sales. The proceeds are to be used to relieve burdens of the common schools, furnish free text books, finance circulating libraries, help charitable institutions, replace funds lost by homestead exemptions, and promote other worthy causes. (Act 386.)

Colorado - State Funds. Simplify and consolidate the fund structure of the State Government. (Ch. 186, Ch. 187, Ch. 190, approved April 9.)

Florida - Poll Tax. Abolishes all poll taxes in Florida. (Ch. 20986, H. B. 34, approved June 16.)

Florida - Special State Funds. Imposes a three percent charge on all money collected for or deposited with special State funds. This money is to be paid into the general fund to cover administrative expenditures. (Ch. 20890, H. B. 1438, approved June 12.)

Idaho - State Accounting System. Empowers the State auditor to prescribe and install, to modify from time to time, and to enforce an accurate and modern system of accounting and bookkeeping for the State of Idaho, to include all financial transactions and all funds and property owned by or held in trust or custody of the State. (Ch. 27, S. B. 14, approved Feb. 13.)

Indiana - State Budget. Provides for a State budget committee and preparation of the budget. (Ch. 106, S. B. 147, filed March 6.)

Michigan - Emergency Legislative Committee. Prohibits the special emergency legislative committee from releasing money for purposes that could have been anticipated by the legislature or were considered but defeated. (Act 50, H. B. 1.)

Michigan - Severance Tax Distribution. Counties are to receive two-fifths of the severance tax on gas and oil, one-fifth to be distributed to the general fund and one-fifth to the county road fund. The township's or municipality's share is to be reduced to one-fifth, and the State's share is fixed at two-fifths. (Act 301.)

Michigan - Department Expenditures. Forbids any State institution, department or agency to spend in excess of its appropriation and prohibits

diversion of funds from purposes provided for in the law without approval of the administrative board. Violation of law is punished by removal from office. (Act 136.)

North Carolina - Department of Tax Research. Authorizes the governor in his discretion to separate the statistical and research unit of the Department of Revenue and designate it as the Department of Tax Research. This department would engage in all phases of tax research and have access to all governmental records. It would serve in an advisory capacity to the Budget Advisory Commission. (Ch. 327, H. B. 873, approved March 15.)

North Dakota - Sales Tax Distribution. Provides that sales tax money is to be disbursed only for education through the State equalization fund and for relief through the State public welfare fund. (Ch. 308 and 309, approved June 25.)

Oklahoma - State Budget. H. J. R. 10 amends the constitution by providing for an administrative budget and prohibits any indebtedness in addition to that provided in the constitution, and annual deficiency certificates up to \$500,000. H. B. 461 vitalizes this amendment by making it effective July 1, 1941, and providing for the details of the budget. (H. J. R. 10, adopted at special election March 11; H. B. 461, approved April 25.)

Taxation of Real Property. (See Taxation.)

PUBLIC LANDS

Administration and Management

Acquisition and Administration of Forest Land. (See Forestry.)

Adjustment of Public Land Purchase Contracts. (See Credit and Insurance.)

Administration of Tax-Forfeited Lands. (See Taxation.)

Arizona - Lease of State Land. Amends Section 11-301, Arizona Code of 1939, by providing that all State lands are subject to lease, as provided by this section, for a term of not more than 10 years, for agricultural and grazing purposes. Leases for all other purposes shall be issued for a term of not more than five years without advertising. (Ch. 89, S. B. 85, approved March 24.)

Arizona - Interest in Public Lands. Amends the Arizona Code by providing that the interest of the holder of any certificate of purchase, lease, or permit on State lands is subject to sale or mortgage to the same extent as patented lands, without prejudice to the State. No contract of sale, mortgage, or other lien is effective until a copy thereof is filed with the State land commissioner. (Ch. 102, S. B. 177, approved March 26.)

Arkansas - Sand and Gravel Removal. Sand and gravel may not be removed from any navigable stream or lake by private individuals, the highway department, any county or road district, or any Federal agency without payment to the State. (Act 424.)

California - School Land Purchase. Repeals law requiring \$20 deposit with application to purchase school land sections. (Ch. 686, A. B. 951, approved June 16.)

California - Public Resources Code. Adopts a Public Resources Code which incorporates numerous changes in the administration of State-owned lands. Chapter 1241 provides for the extraction of minerals from water and lands withdrawn from sale. Chapter 1273 alters the method of disposition of fees collected by the land commissioner and directs that a record be made of all deeds and evidences of title to State owned lands. Chapters 551 and 1274 provide for the extraction of minerals, oil, gas, etc., from tide or submerged lands. (Ch. 551, A. B. 2272, approved June 2; Ch. 1241, A. B. 1935; Ch. 1273, A. B. 1936; Ch. 1274, A. B. 1937, approved July 19.)

California - Land Purchasers. Purchasers of swamp and overflow lands from the State are authorized to bring court action against the State to establish boundaries and quiet titles. (Ch. 1228, S. B. 417, approved July 19.)

Florida - Sale of Detached Parcels. Authorizes the boards of commissioners of State institutions to sell detached parcels of public lands. (Ch. 20524, S. B. 587, approved May 31.)

Idaho - Sale of School Land. Would amend the constitution to provide that school land is to be sold for not less than \$5 an acre rather than \$10 an acre. (Proposed amendment to be voted upon November 3, 1942.)

Idaho - Leases. Increases the length of State land leases from five to 10 years, while retaining proviso that no lease limitation applies to mineral lands. (Ch. 162, S. B. 140, approved March 13.)

Illinois - Inter-Departmental Transfers. Authorizes various State departments to transfer their jurisdiction over land to other departments and to acquire or accept Federal land upon approval of the governor. (S. B. 413, approved July 21.)

Illinois - Boundary Lines. Requires that subdivision plats drawn for land bordering on or including State waters be approved before recording by the Department of Public Works as to the boundary line between public and private interests.

The department is also authorized to acquire land in connection with public water development and to fix water levels behind dams. (H. B. 560, approved July 18.)

Michigan - Condemnation Procedure. Revises court procedure for condemnation of land by public corporations or State agencies. (Act 296, H. B. 365.)

Minnesota - Leases of Conservation Land. Gives the commissioner of conservation power to lease any lands held by the Department of Conservation, where the interests of conservation will not be affected. Leases are to be for a term not to exceed two years, and can be cancelled upon three months' notice. (Ch. 291, H. F. 471, approved April 17.)

Minnesota - Sale of State Lands. Generally amends and consolidates the law relating to the sale of State lands by changing method of payment, making concessions for improvements, and extending the redemption period for delinquent holders. Henceforth, the purchaser is to pay at the time of the sale the appraised value of all the timber, which shall be at least 15 percent of the purchase price of the land. The balance is to be paid in 20 equal installments due annually June 1. Failure to make payment can, at the discretion of the commissioner, constitute grounds for cancellation of sale, and, if this land is sold again, it is deemed to have a clear title. Any improvements on the land, if made in good faith, are to be appraised separately and the value of the improvements is to go to the settler.

Where the rights of a holder of any land sold before January 6, 1934, have become forfeited for delinquency reasons, they may be redeemed by paying all payments with a penalty interest of four percent. This does not apply if redemption is not made within six months of the time of default, beginning June 1, 1941, nor can redemption be again made where extensions have expired or the lands have been absolutely forfeited to the State for delinquent taxes.

All land appraisals made by the State auditor in the period from July 1, 1931, to December 1, 1932, are validated. (Ch. 374, H. F. 1169, approved April 22.)

Minnesota - Lease of Non-Conservation Land. Changes the period for which non-conservation lands may be leased, from one to three years. Lands so leased may be sold like other tax-forfeited land, but remain subject to the lease for a period not to exceed one year the beginning of the term of the lease. (Ch. 355, H. F. 891, approved April 21.)

Montana - Effect of Failure to Classify. Validates all tax deeds, past and future, which are challenged because of the county's failure to provide for the classification of those lands under the land classification laws of the State. (Ch. 61, approved Feb. 28.)

Montana - Preference in Leasing Rights. Extends to lessees who have met their obligations in the leasing of State lands preference rights over other lessees whose bids are equal, in the renewal of the contract. (Ch. 20, approved Feb. 18.)

North Dakota - County Land Agent. Authorizes the board of county commissioners to appoint either one of its members or some other competent individual, to be known as the county land agent, to manage, lease, and collect rentals on all county lands. If the land manager is a commissioner, work is to be on a \$3.00 per diem basis with five cents per mile traveling expense.

If a county land agent is appointed, compensation is to be fixed by the commissioners, but in no case to exceed 10 percent of the revenue collected by the agent. (Ch. 127, H. B. 91, approved March 13.)

North Dakota - School Land Disposal. Authorizes the Board of University and School Lands to sell to bona fide farmers lands belonging to the permanent school or institutional funds but which are not part of the Federal grant lands. Terms of sale, payment, taxation, and redemption rights are set forth. (Ch. 252, H. B. 286, approved March 21.)

North Dakota - Sale of County Lands. To promote the best use of land sold at tax sales, county commissioners are given power to refuse to sell lands where the soil fertility of the tract will be impaired, where the land will prove burdensome to efficient use of a farming unit, or where the sale would affect the marketability of adjacent tracts of land. The commissioners are to classify tax-deeded lands held by the county to determine tillage and grazing lands. Prior to the sale, would-be purchasers must file applications with the county auditor, setting forth information necessary for the commissioners' decision. (Ch. 134, H. B. 3321, approved March 17.)

Oklahoma - Depletion, Management, and Sale Revolving Fund. Creates a revolving fund from proceeds of surface leases of lands under the control of the public lands commissioner to be used to administer, conserve, improve, and sell public lands. (S. B. 45, approved May 13.)

Oklahoma - Condemnation Procedure. Provides an alternative condemnation procedure for individuals, corporations, school districts, counties, municipalities, and agencies of State and Federal Governments, but which is not available to street improvement, sewer and drainage districts. A petition is filed in district court and the compensation is fixed by an arbitration board composed of two permanent members appointed by the governor for each congressional district and one member appointed for the individual case by the judge of the district court. The procedure to be followed in determining values is prescribed and appeals are permitted as in civil cases, but the judgment of the board is final as to facts supported by the evidence. Defendants may within 10 days after the filing of the report of the board request a trial by jury. (S. B. 246, approved June 4.)

Oklahoma - Leasing of Restricted Indian Reservation Lands. Memorializes the Federal Government to modify the rules governing the leasing of restricted Indian reservation lands so that leases of farming land to one person do not include more than 160 acres. This limitation is not to apply to land used solely for grazing and pasture purposes. (S. R. 3.)

South Carolina - Dorchester Forfeited Land Commission. Changes the membership of the Forfeited Land Commission from two members to one to be appointed by the legislative delegation. The following duties are added to this office: to perfect title to property; to improve lands under the commission's control; to lease lands and waive rent liens to enable tenants to obtain advances to make crops; to sell lands; and to employ an agent to actually superintend the lands. The member of the commission is to receive

10 percent of the gross revenues for his services. The county treasurer is to be the financial custodian of land funds. (Act 6, S. B. 33, approved Feb. 4.)

Texas - Abstracts of Patented, Titled, and Surveyed Lands. Provides for the revision and compilation of the abstracts of patented, titled, and surveyed land by the commissioner of the General Land Office. The counties of the State shall be apportioned into appropriate districts, not exceeding eight in number, for the purpose of revising and compiling the abstracts. All abstracts of each particular district are to be compiled into a separate volume. (H. B. 123.)

Utah - Land Code Amendments. The following changes are made in the land code: (1) the State Land Board is to be composed of the three members of the commission of finance; (2) the land board may, with the approval of the governor, appoint an executive secretary; (3) all application fees collected are to be transferred to a permanent State land selection fund; (4) minor procedural amendments are made in the disposition and allocation of funds. (Ch. 35, S. B. 23, approved Feb. 13.)

Utah - Protection of State Lands. Prohibits the removal of any salt or minerals from water or land, the removal of timber, the grazing of livestock, or the construction of highways, fences, telephone lines, etc., on lands of the State without authority of the State Land Board. Offenders are to be held liable for twice the value of the property affected. (Ch. 93, S. B. 91, approved March 13.)

Washington - Board of Land Commissioners. Amends Section 10, Chapter 255, Laws of 1927, to provide that the Board of State Land Commissioners shall be composed of the commissioner of public lands, the secretary of State, the State treasurer, the attorney general, and the superintendent of public instruction. Provision is made for the appraisal of lands offered for sale by the State, and for the supervision by the commissioners over sale or lease, for any purpose, of land granted to the State for educational purposes. (Ch. 217, S. B. 299, approved March 24.)

West Virginia - Interim Committee. Authorizes creation of an interim legislative committee of 10 members to study some problems of government which are to include studies of the Public Lands Corporation, conservation laws, and mining laws. (H. C. R. 26, adopted March 6.)

Wisconsin - County Land Sale. Permits the county board to authorize the county clerk to sell tax deeded land to other political subdivisions or individuals. The title is to remain in the county until the land is fully paid and payments are to be made within five years. Where an individual purchases the tax deed, the land becomes taxable even though the title remains with the county. (Ch. 225, A. B. 246, approved June 17.)

Cooperation with the United States

The following States authorized the acquisition for or the sale or lease of public land to the United States for national defense and related

purposes by the designated agencies or officials:

Michigan. Director of conservation may sell land. (Act 154, H. B. 80.)

Nebraska. Permits sale of school land. (Ch. 145, L. B. 139, approved May 21.)

Oklahoma. Any public agency having control of public land may convey title or lesser interests. (S. B. 128, approved Feb. 28.)

South Dakota. Counties may donate county land. (Ch. 39, S. B. 12, approved Feb. 19.)

Tennessee. Governor may acquire and lease land. (Ch. 2, S. B. 51; Ch. 3, S. B. 52, approved Jan. 24.)

Texas. Any city or county. (S. B. 433.)

Texas. School Land Board may grant easements or surface leases to land along the gulf coast except where gas, oil, or mineral production exists. (H. B. 134.)

Washington. The State commissioner of public lands may lease State lands, and county commissioners may sell, lease, or donate county land. (Ch. 66, S. B. 16, approved Feb. 7; Ch. 110, S. B. 154, approved Feb. 5; Ch. 142, H. B. 427, approved March 21; Ch. 227, H. B. 168, approved March 25.)

Wyoming. United States may acquire public or private land by purchase, gift, or condemnation. (Ch. 97, H.B. 146, approved Feb. 24.)

Land Exchange

California - Exchange with United States. Authorizes county boards of supervisors to exchange lands with the United States for any public purpose. (Ch. 6, A. B. 2, Fifth Ex. Sess., approved Dec. 7, 1940.)

Minnesota - Exchange of State Lands. Establishes a procedure whereby State lands may be exchanged for Federal or private lands. Lands are classified into two types: Class A includes all State trust and forest lands, and Class B includes all tax-forfeited land held under county trust. Under Class A, all contemplated land transactions must have public hearing and unanimous approval of the State Land Exchange Commission. If land is exchanged for privately-owned lands, the private owner must waive any difference in value, except when an appropriation is available from which the difference might be paid.

In Class B land, the procedure is the same, except that the county acts as the agent of the State in the transaction. The owner must always waive the difference where it is in the State's favor. The costs to the State of quieting title may be subtracted from the exchange, subject to payment by the owner of the difference. An appropriation of \$50,000 is made for administration of the act from 1941 to 1943; this amount may not be used for equalization payments. (Ch. 393, S. F. 1130, approved April 23.)

Minnesota - Inter-Departmental Transfers. Permits inter-departmental transfer of State lands upon terms agreed to by the departments. Funds are also to be transferred. (Ch. 387, S. F. 897, approved April 23.)

North Dakota - County Tax Deeded Land. Gives the county commissioners power to exchange lands acquired by tax deed for other lands. Lands to be exchanged must be advertised, with a legal description of the lands. Any lands so exchanged must be for full value, must be free of all liens and encumbrances, and must have clear title. The county is to give and receive deeds for all lands transferred and is to expend no funds except for advertisement. (Ch. 126, H. B. 89, approved Feb. 21.)

South Dakota - School Land. Authorizes the Board of School and Public Lands to exchange with the Federal Government any isolated school section, portions of school sections, or other public lands which are within proximity of a national forest for any land in a national forest, except those lands in Custer State Park. The governor must approve the change. (Ch. 70, H. B. 18, approved March 11.)

South Dakota - County Land. Amends the land exchange law to permit counties to exchange land with the Federal Government, value for value, whether the Federal land is on Indian reservations or not. (Ch. 35, S. B. 277, approved March 10.)

Mineral and Oil Development

Conservation of Minerals, Oil and Gas. (See Conservation.)

Arizona - Mineral Claims and Leases. Amends the Arizona Code by authorizing any citizen of the United States who discovers valuable mineral deposits on any State lands, to enter upon and locate the same as a mineral claim, but limits such claim to not more than 20 acres. Locator has preferred right to a mineral lease of his claim for a 20-year period subject to a rental fee of \$15 per annum, payable in advance, plus payment to the State of a royalty equal to five percent of the net mint or smelter returns from mineral substances produced from the claim. The act stipulates terms of leases, and assigns certain powers to the State land commissioner and the State Land Department. (Ch. 78, H. B. 119, approved March 24.)

Arkansas - Mineral Rights. The procedure for the transfer of mineral rights outlined in Section 8732 of Pope's Digest shall embrace tax-forfeited land and other lands which the State has sold subject to a reservation of mineral rights. The commissioner of revenue has no jurisdiction over this land unless the agency charged with the appraisal of tax-forfeited land has certified that it would be in the best interests of the State to sell or lease surface or subsurface rights for mineral exploitation. (Act 351.)

California - Mineral Rights Retained by State. Authorizes the lands commission to contract for compensation to the State for oil drawn from lands where the 1/16th mineral rights were retained. The consent of the State is also given for the inclusion of land in cooperative plans of development and operation of gas and oil. (Ch. 685, A. B. 943, approved June 11.)

California - Potash Mining. Gives the State's assent to Federal legislation providing for potash mining on the public domain and apportions the

money received to the school districts where the land is located. (Ch. 896, S. B. 106, approved June 28.)

Florida - Petroleum Leases. State agencies may execute petroleum leases for land under their jurisdiction at whatever terms they find agreeable. (Ch. 20680, S. B. 149, approved June 4.)

Illinois - Petroleum Leases. Creates the Illinois Petroleum Lease Commission to lease oil, gas, or other petroleum deposits in public land. (S. B. 645, approved July 18.)

North Dakota - Mineral Rights. Chapter 136 reserves 50 percent of all mineral rights on all land now owned or acquired by the county which, by deed, lease or contract may be transferred. The county is given power to join with the other owners of those rights in a contract for production upon a royalty basis.

Chapter 165 makes the same reservation of mineral rights applicable to the State and its departments. (Ch. 136, H. B. 132, approved March 14; and Ch. 165, H. B. 55, approved Feb. 20.)

North Dakota - Oil and Gas Leases. Chapter 163 gives the county commissioners power to approve oil and gas leases executed by owners whose land by virtue of delinquent taxes became subject to forfeit. Additional provisions may be added to the original lease when the interests of the county so warrant. When color of title is clearly vested in the county, all royalty rights are to be transferred to the county. Money received from oil and gas leases is to be allocated to taxing jurisdictions in proportion to the interest they have in the taxes levied.

Chapter 168 authorizes any political subdivision to lease its land for mineral development for a primary term not to exceed 10 years and as long thereafter as oil and gas are or can be produced. The subdivision is to share in the royalties in the proportion that its land bears to the consolidated tract which may be developed. (Ch. 163, S. B. 142, and Ch. 168, S. B. 134, approved March 7.)

Oklahoma - Oil Development. Authorizes State Board of Public Affairs to develop certain State-owned land located in or near Oklahoma City for gas and oil purposes. Municipal zoning and drilling regulations do not apply to such development. (H. B. 399, approved May 31.)

Oklahoma - Communitizing Oil or Gas Leases. Authorizes land commissioners to enter an agreement for the communitizing of any oil or gas lease, when thought to be in the best interest of the State, by combining interests in any area for common development for gas and oil purposes. (H. B. 347, approved May 1.)

Oklahoma - Oil Leases. State Board of Public Affairs is authorized to lease land under its control for oil, gas, or mining purposes, but a royalty of 25 percent of the minerals, oil, or gas produced must be retained. (S. B. 305, approved May 9.)

Oregon - Mineral Land Payments. (See Taxation.)

South Dakota - Oil and Gas Leases. Chapter 53 amends the law relating to the lease of oil and gas on school and public lands by providing that:
(1) the lease may be made for a period of 10 years and as long thereafter as oil or gas is produced; (2) lease rents must be at least 10 cents an acre;
(3) leases are to be let at public auction; and (4) provisions of the old law relating to the renewal and extension of leases are repealed.

Chapter 72 authorizes the governing board of any school district to lease its ground for oil and gas exploitations for a period not to exceed 10 years, and as long thereafter as there is any production. Oil wells may not be drilled within 100 feet of the school building. (Ch. 53, S. B. 8, approved March 11, and Ch. 72, S. B. 7, approved Feb. 27.)

- Texas Oil, Gas, and Mineral Leases. S. B. 238 provides for the leasing of land within tidewater limits and beds of rivers and of unsold public free school land by the commissioner of the General Land Office for production of minerals except gold, silver, platinum, cinnabar, and other metals. The price and annual delay rental are to be fixed by the school land board and the primary term shall be five years.
- H. B. 506 permits the extension of mineral leases as long as production continues in commercial quantities if there is production at the expiration of the original lease.
- H. B. 854 authorizes independent school districts to sell, lease, exchange or convey minerals, oil, or gas belonging to the district. The State superintendent of public instruction approves the transaction and applies proceeds to the proper fund.
- H. B. 1047 suspends the running of the primary term of any oil, gas, or mineral lease if the lease is involved in litigation to determine its validity. (S. B. 238, H. B. 506, H. B. 854, H. B. 1047.)

Washington - Development of County Lands. Repeals the law of 1888 providing for county participation in mining or drilling county owned or leased lands for valuable mineral or oil deposits, and authorizing a special tax levy therefor upon approval of the county electorate. (Ch. 6, H. B. 75, approved Feb. 15.)

RURAL FACILITIES

Education

Arkansas - State Aids. The State Board of Education at its quarterly meetings is to apportion to the counties all money in the common school fund. Money derived from the property tax shall be apportioned on the basis of school population, and other money on the basis of enumeration in the ratio that the school tax millage levy bears to 18 mills. (Act 444.)

Arkansas - County School Boards. In each county not having a superintendent there is to be elected a County Board of Education with the powers and duties formerly vested in the county courts pertaining to schools and the county textbook boards. The board is to apportion school funds, approve district budgets, revise district boundaries, and to elect a school supervisor. The duties and salary of the supervisor are also provided for. (Act 327.)

Arkansas - School District Consolidation. Prevents consolidation of school districts without the consent of the electors of all the districts involved. (Act 279.)

California - School District Consolidation. Provides procedure for consolidation of elementary school districts. (Ch. 950, S. B. 215, approved July 12.)

Colorado - Forest Money Distribution to Schools. (See Forestry.)

Connecticut - Regional High School Districts. Enables two or more towns to establish a district to administer a public high school. (Ch. 202, H. B. 601.)

Florida - School District Reorganization. Requires the county superintendent of public instruction to prepare a plan for the organization of more adequate school districts when high schools have less than 100 students. The plan is submitted to the State superintendent and the county board, and becomes effective upon approval by the voters. (Ch. 20691, S. B. 401, approved June 4.)

Illinois - Additions to School Districts. Provides a procedure for detachment and annexation of territory from one township or community high school district to another. (S. B. 542, filed July 29.)

Kentucky - School Fund Distribution. Constitutional amendment to authorize the general assembly to distribute not to exceed 10 percent of the school fund on other than a census-pupil basis. (Approved by popular vote.)

Massachusetts - Handicraft Education. Commissioner of education and the chairman of the State Planning Board directed to investigate problems connected with the stimulation of handicrafts. The extension service, State grange, and the federation of farm bureaus were among the organizations to be contacted. (Ch. 13, approved April 30.)

Minnesota - Education Code. Adopts a codification of the election laws. (Ch. 169, H. F. 538, approved April 10.)

Missouri - School District Consolidation. Provides a method for consolidation of school districts by a majority vote in each district. (H. B. 227, approved June 27.)

New Mexico - School District Consolidation. Authorizes an annual survey by the board of education and the transportation director for the consolidation of schools. When elementary schools have less than 12 pupils and

high schools less than 30 pupils, consolidation may be authorized, but county boards determine to which district the annexation is to be made. (Ch. 123, H. B. 191, approved April 15.)

North Carolina - Education Commission. Authorizes the governor to appoint a Commission on Education to study the educational system with special emphasis on relationship of the elementary and secondary schools to the college. (Res. 25, H. R. 401, approved March 13.)

Ohio - School Laws. Appoints a commission to codify the school laws and draft bills for the management and financing of schools. (H. B. 285, approved July 23.)

South Carolina - County Unit School System. Creates a board of education for Saluda County with complete authority over the administration and finance of the county school system. The board has power to consolidate or abolish districts, reorganize school transportation and levy a tax up to 10 mills in lieu of all other school taxes. (Act 259, S. B. 662, H. B. 819, approved June 28.)

South Dakota - Disorganization of School Districts. Adds two methods for school district disorganization. The first provides that when the district does not have sufficient electors to constitute a school board and has ceased to function for one year, it is to revert to unorganized territory and the county commissioners are to assume management. The second method applies when the Federal, State or county governments own more than 90 percent of the land. The circuit court is to dissolve the district upon application by a taxpayer or creditor. (Ch. 62, H. B. 337, approved March 11.)

Texas - Vocational Agriculture. Appropriates \$1,186,555 to be matched by Federal funds for each year of the biennium to assist local districts to teach vocational agriculture, home economics, trades and industries and vocational rehabilitation. (H. B. 233.)

Texas - State Aid. Appropriates \$8,444,190 for each year of the biennium to aid certain school districts by increasing the school terms and salaries of teachers, for payment of tuition and to provide transportation. Eligibility is determined on the basis of school population, distance between schools, daily attendance, and the school tax levy. (H. B. 284.)

Texas - County-wide School Tax. Authorizes certain counties to levy a county-wide school maintenance tax. (S. B. 45.)

Washington - State Aid. Authorizes the State Social Security Committee to determine the amount needed and authorize the payment thereof to needy school districts in order to provide and maintain educational facilities needed by virtue of the migration of defense workers to Washington. Three million dollars is appropriated for distribution under this act. (Ch. 223, S. H. B. 1, approved March 25.)

Washington - District Reorganization. Establishes a procedure for the reorganization of school districts by a county and State committee for school

district reorganization. The county committee is to formulate a plan which is submitted to the State committee for revision and approval before it is voted upon by people in the districts. The plan must include procedure for adjustment and property distribution and the fixing of boundaries consistent with sound planning. Appeal to the county superior court is provided for. (Ch. 248, H. B. 367, approved March 25.)

Highways

Florida - State Highway System. Approximately 150 chapters were adopted, many over the governor's veto, establishing certain county roads as State roads.

Indiana - Highway Survey. Joint resolution providing for a survey of the highway systems and traffic needs and the preparation of a highway program. (Ch. 244, H. J. R. 15.)

Indiana - Highway Commission. Abolishes the old commission and creates a new one of four members appointed by the governor, lieutenant governor and treasurer with same duties and powers. The commission is to make a special and comprehensive study of the highway system to improve the highways and clarify the laws. (Ch. 12, H. B. 11, passed over governor's veto.)

Indiana - Motor Vehicle Tax Distribution. Three million, fifty thousand dollars is to be distributed quarterly from the motor fuel tax collections to the counties on the basis of five percent equally, 52-1/2 percent on the number of miles of county roads, and 42-1/2 percent on registrations in the county. (Ch. 168, H. B. 292, approved March 10.)

Kansas - County Road System. Where counties are not operating under the county road system, any township may, with the consent of the county commissioners and a township referendum, come under the county road system. All road monies are to be transferred to the county. The rate of the tax 1:vy is to be determined by the commissioners, and is to be expended for township roads only. Township road monies are to be kept in a separate fund. (Ch. 319, S. B. 221, approved April 9.)

Maine - Third Class Roads. Reduces the amount that each town must spend annually for maintenance of third class roads from three to two percent of the sum spent on construction since 1927. Failure of a town to comply, results in forfeiture of future State aid for construction. (Ch. 215, approved April 12.)

Maine - Snow Removal and Maintenance. Amends highway law by making maintenance of State, State-aid and third class highways and snow removal from State and State-aid highways a State responsibility, while snow removal from third class highways remains a local responsibility. (Ch. 302.)

Maine - Town Appropriation. Requires the consent of the State Highway Commission when towns wish to appropriate money for highway work in anticipation of State appropriations. (Ch. 178, approved April 4.)

Maine - State Aid Highways. Permits the highway commission to match increases in town's share of funds for work on State aid highways up to one and one-half times the amount allotted rather than three times this amount. The town must appropriate this increase and State funds must be available. (Ch. 213, approved April 12.)

Maryland - Parkways and Freeways. These laws empower the State Roads Commission to acquire property through purchase, condemnation or otherwise for the construction of parkways and freeways. Chapter 485 permits the commission to establish any State highway as a parkway, and to promulgate such regulations as are necessary in the interests of keeping the thoroughfare a parkway. Chapter 486 permits the commission to acquire any property or interest in the property along parkways or freeways necessary to protect the thoroughfare. Buildings, private roads, advertising and landscaping may be controlled upon the property. Chapter 487 authorizes the commission to establish any highway as a freeway, with all avenues of ingress and egress under its control. (Ch. 485, S. B. 184, Ch. 486, S. B. 185; Ch. 487, S. B. 190, approved April 23.)

Massachusetts - Appropriation. Three million dollars was appropriated for construction and repair of town and county ways, and one and one-half million for maintenance of public ways. (Ch. 144, approved March 27.)

Michigan - Highway Land Purchase. Transfers the power to purchase or condemn land for highway purposes from the township highway commission to the county and State commissions. (Act 279, H. B. 550.)

Texas - Abolition of Road Districts. Authorizes the commissioners court of any county to abolish dormant road districts when they have no outstanding indebtedness, when the bond election is unfavorable and no further action has been taken for a year, or if their bonds have been assumed by the county. (H. B.256.)

Vermont - State Aid. Increases from \$500,000 to \$750,000 the amount to be used by the State to assist towns in the improvement and maintenance of highways other than State aid highways. To receive this money, the towns must spend from their own funds not less than \$25 a mile, and not more than one-third of the town's share of these funds may be used for winter maintenance. (Act 85, approved March 6.)

Parks and Recreational Areas

Roadside Development and Signboard Control. (See Zoning and Planning)

Georgia - State Park Authority. Creates a public corporation to be known as the State Park Authority consisting of three members appointed by the governor. The Authority is given power to undertake projects designed to build and maintain parks and recreational areas and may issue revenue bonds to be paid out of self-liquidating projects. (Act 278, approved March 27.)

Montana - Federal Rural Housing. Memorializes the President of the United States and the Federal Housing Administration to make the Federal Housing Act applicable to rural localities. (H. J. M. 10, approved Feb. 4.)

Montana - County Housing Authorities. Authorizes counties to create housing authorities to supply adequate housing to low-income farmers on a non-profit basis. (Ch. 153, approved March 13.)

New Mexico - State Housing Authority. Extends the powers of the State Housing Authority to provide housing for farmers of low income. (Ch. 162, H. B. 308, approved April 15.)

North Carolina - County and Regional Housing Authorities. Amends the 1935 housing law to include provisions for rural housing for farmers of low income. The county commissioners can establish a housing authority when petitioned by 25 residents; and two or more contiguous counties may establish regional authorities. (Ch. 78, H. B. 219, approved March 5.)

Texas - County and Regional Housing Authorities. Amends the housing law to include provisions for rural housing for farmers of low income. (H. B. 627.)

Washington - Rural Housing Law Amended. Specifically grants to authorities established to facilitate rural housing projects the powers to borrow money, accept grants and exercise other powers to provide housing to farmers of low income. (Ch. 69, S. B. 185, approved March 14.)

West Virginia - County Housing Authorities. Amends the State housing law to provide housing for farmers of low income. The authority is to function when approved by the county governing board. (Ch. 49, H. B. 323.)

Miscellaneous

Arizona - Sanitary Districts. Authorizes the board of supervisors of any county to procure and operate a sewerage system in areas outside incorporated municipalities. (Ch. 31, H. B. 191, approved March 21.)

Arkansas - Community Recreation. Any city, town, county or school district may operate a program of public recreation independently or co-operatively. If school funds or property are used, the State Board of Education is granted a certain degree of control. (Act 291.)

Colorado - Fire Protection Districts. Authorizes the creation of fire protection districts in counties or municipalities. The district, proposed by a petition of 50 tax paying electors, may be of any size and cover any number of political subdivisions. The court in which the petition is filed, after hearing and investigation determines whether the order for a district should be promulgated, and designates the first board of directors. The district has all the powers of a public or a quasi-municipal corporation, may make any improvements and acquire any equipment or property necessary to fire prevention and control, and has the power to fix an annual tax levy necessary

New Mexico - Recreation Lands. Amends the park law to allow the State to acquire and manage lands as recreational areas for purposes other than purely a State park. (Ch. 100, S. B. 51, approved April 14.)

North Carolina - Cooperation with Federal Government. An act to authorize State agencies and county units to cooperate with the Federal government and its agencies in furtherance of the program for the development of Federal parks, parkways, and forests. (Ch. 377, H. B. 755, approved March 15.)

Oregon - Park District. If 25 percent of the resident freeholders of a proposed park district petition for the formation of such district, it may be created if approved by the county court after a public hearing. The district has power to construct and maintain lakes, parks, and recreational grounds, acquire necessary land by purchase or condemnation, and make rules and regulations for the area. The district is to be a corporate entity and is to be financed by a ten mill levy, or less, to be collected by the county. (Ch. 327, S. B. 249, approved March 18.)

Oregon - County Forests. Authorizes county courts to set aside land for county forests, public parks and recreational areas, restricts the conveyance of such land, authorizes county courts to make regulations for the use of such county forests, parks, and recreational areas, and provides for the enforcement of such regulations and penalties for violations thereof. (Ch. 38, S. B. 97, approved Feb. 13.)

Texas - County Parks. S. B. 323 authorizes the issuance of bonds by counties for the purchase or improvement of lands for park purposes. A tax levy of not to exceed five mills is authorized by H. B. 247 for the same purpose. (H. B. 323, H. B. 247.)

Rural Housing

Arkansas - Regional Housing Commissions. Amends the housing law to create regional housing authorities to provide housing to farmers of low income. (Act 352.)

Florida - Rural Housing Commissions. Authorizes the county governing bodies to request the governor to appoint county rural housing commissions which will have all the powers granted to other Florida housing authorities and may combine to form regional authorities. The Commissions are to provide adequate housing to farmers who: (1) live under unsafe and unsanitary housing conditions; (2) derive their income primarily from operating or working on a farm; (3) have an average net income for the past three years of less than the amount found necessary by the housing authority to obtain decent, safe, and sanitary housing without overcrowding. (Ch. 20220, H. B. 6, approved April 23.)

Illinois - Housing Authority Cooperation. Defines the jurisdiction of, and permits cooperation between, county and other local housing authorities. (H. B. 987, approved July 1)

to carry on the operation of the district. All projects requiring the indebtedness of \$2,000 or more must be approved by a referendum majority. (Ch. 130, S. B. 112, approved March 17.)

Florida - County Hospitals. Enables all counties to establish and maintain public hospitals and nurses' training schools. (Ch. 20905, approved June 12.)

Florida - County Libraries. Amends the county library act and permits counties to contract with other counties or municipalities for library facilities. A county levy of one mill is also authorized. (Ch. 20918, H. B. 904, approved June 13.)

Georgia - County Hospitals. Creates a hospital authority for each county and municipal corporation to be organized as a corporation with a board of trustees appointed by the governing body. The authorities are to construct and operate hospital projects and are supported by a county or city tax levy. (Act 336, approved March 27.)

lowa - Water Districts. Amends the water districts law by increasing the tax levy for debt service from one and one-half mills to three mills, empowering the trustees to make additional assessments on newly improved property, and reducing the installment period from 20 to 10 years. (Ch. 198, S. F. 180, approved March 31.)

Kansas - Rural Water Supply Districts. Authorizes the county commissioners, upon petition of two or more owners of adjacent land, to incorporate and organize rural-water-supply districts. After a hearing, the commissioners are to determine whether the lands are in need of additional water supply and whether the improvements contemplated are justified. If so, the water supply districts may be incorporated, with owners of the land constituting the governing body of the district. The county clerk and treasurer are to act as secretary and treasurer of the district. A president is elected by the landowners.

The powers of the district are to construct and maintain any improvements necessary to adequate water supply. The district may issue bonds and levy special assessments and taxes. A petition of three-quarters of the landowners of the district may, with county commissioner approval, effect dissolution of the district. (Ch. 7, S. B. 161, approved March 10.)

Washington - Sewer Districts. Authorizes the establishment of sewer districts in the various counties of the State, but not to include any portion of incorporated towns or cities. This act authorizes the commissioners of the districts to acquire property, levy assessments, and issue general obligation and revenue bonds. (Ch. 210, S. B. 182, approved March 24.)

Washington - Sanitary Districts. Amends section 1, Ch. 155, Laws of 1933, to authorize the establishment of sanitary districts for the collection and disposal of garbage and other waste matter in territory outside incorporated towns and cities. (Ch. 98, S. B. 60, approved March 19.)

Washington - Rural Libraries. Amends Ch. 119, Laws of 1935 as amended, by authorizing the establishment of rural county library districts for the purpose of furnishing free library service to rural residents. Such districts shall include all areas of the county outside of incorporated towns and cities. The procedure for establishing a district consists of a petition to the Board of County Commissioners signed by 100 taxpaying citizens of the county and approved by a county special election on the question. The county commissioners shall appoint a Board of Library Trustees and levy a tax on the property in the district, not to exceed two mills per annum for the first year, and thereafter a sufficient levy to maintain the library. A rural library district is declared to be a public corporation, and has the powers necessary to perform its functions. (Ch. 65, S. B. 176, approved March 12.)

SERVICES TO AGRICULTURE

Pest Control

Predatory Animal and Rodent Control. The following State agencies were authorized to cooperate with the United States Fish and Wildlife Service in the control and destruction of predatory animals and rodents:

Nevada. State Board of Stock Commissioners appropriated \$20,000. (Ch. 88, A. B. 73, approved March 26.)

New Mexico President of the Agricultural College appropriated \$20,000. (Ch. 44, S. B. 44, approved April 4.)

North Dakota. Names the Department of Agriculture and Labor.

(Ch. 18, S. B. 90, approved March 14.)

South Dakota. Names the Secretary of Agriculture. (Ch. 6, S. B. 151, approved March 11.)

California - Tax Levies. Authorizes the assessed valuation basis for levying taxes for pest abatement districts rather than the land area basis. (Ch. 334, S. B. 143, approved May 24.)

California - Pest Control Districts. Outlines procedure for annexation of land to pest control districts. (Ch. 333, S. B. 143, approved May 24.)

California - Right to Enter Property. Permits members of pest abatement districts to enter any property in or adjacent to the district for control and inspection of infestation. (Ch. 361, S. B. 145, approved May 24.)

Delaware - Japanese Beetle. Appropriates \$7,000 for the control of Japanese beetles by the Board of Agriculture. (Ch. 71, approved May 16.)

Nebraska - Federal Cooperation. Assents to public resolution No. 91, 75th Congress, Ch. 192, which makes Federal funds available for the control of insect pests and plant diseases. Counties are authorized to spend money for this purpose and cooperate with State and Federal Agencies. (Ch. 48, L. B. 499, approved May 16.)

Nevada - Mormon Crickets. Authorizes the State quarantine officer to investigate the prevalence of Mormon crickets, grasshoppers and other pests, and carry out measures for their control. An appropriation of \$24,000 is made. (Ch. 53, A. B. 83, approved March 17.)

New Mexico - Federal Aid. Memorializes Congress to furnish financial aid to State agencies charged with insect pest control. (S. J. R. 9.)

South Dakota - Disease Control Fund. Requires the State Sanitary Livestock Board to transfer from the livestock agency fund any unused balance to a fund in the State treasury to be known as the "Domestic Animal Emergency Disease Eradication and Control Fund." The fund is not to exceed \$25,000. (Ch. 166, H. B. 295, approved Feb. 27.)

Texas - Nursery Stock. Provides for the inspection of nursery stock shipped into the State. (H. B. 332.)

Vermont - Plant Diseases. Amends Sections 4449, 4450, 4454, and 4455 of the Public Laws by substituting the phrase "plant diseases" for "fungus diseases" in the above sections which require and empower the commissioner of agriculture to perform certain duties relative to the control and extinction of plant diseases and injurious insects. Section 4453 is amended by authorizing the commissioner and his agents not only to enter upon lands, but also to take such sanitary measures as he deems necessary to control or terminate plant diseases. (Act 78, approved April 2.)

Washington - Disease Control. Authorizes the director of agriculture and the supervisor of horticulture to cooperate with the appropriate Federal agencies to perform necessary action for the control of incipient or emergency outbreaks of insect pests or plant diseases. An appropriation of \$200,000 is made for these purposes. (Ch. 11, H. B. 169, approved Feb. 24.)

Washington - Horticultural Pests. Amends Section 2, Ch. 7, Laws of 1937, by defining property upon which is located any pest or disease recognized by law and likely to cause damage or infestation to other properties as a nuisance per se, and subject to the law regarding abatement. The processes of determining a nuisance and of destroying property so infested are speeded up, and the duties of the inspector-at-large, county attorney and director of agriculture are clarified. (Ch. 20, H. B. 181.)

Publicity and Advertising

Arkansas - Rice Industry Promotion. Creates a rice development commission to collect two cents for each hundred pounds of rice milled in the State, and to spend this money for the promotion of rice sales, production of rice, and research in development of new uses for rice and rice products. The commission is to cooperate with Arkansas and Louisiana. (Act 29; law declared unconstitutional in Stattgart Rice Mill Co. v. Crandall, because the tax was not levied for a public purpose.)

Colorado - Advertising and Publicity Committee. Creates an Advertising and Publicity Committee, consisting of three members, to be appointed by

the governor to advertise and publicize Colorado and its agricultural products and industries, and for the encouragement of tourist trade and new industries. A director is to be appointed by the committee. An appropriation of \$50,000 is made. (Ch. 8, S. B. 476, approved March 15.)

Florida - Sale of Limes. A four cent excise tax is imposed upon each one and three-fifths bushel container of limes to promote their sale. The fund is to be administered by the Florida Citrus Fruit Commission. (Ch. 20501, A. B. 422, approved May 28.)

Florida - Advancement Council. (See Government Structure and Administration.)

Georgia - State Publicity. Constitutional amendment to permit advertising and promotion of the agricultural, industrial, historic, recreational, and natural resources, facilities and assets of the State. (Approved by popular vote June 3.)

lowa - Dairy Industry Commission. Creates a Dairy Industry Commission composed of the Department of Agriculture secretary, the heads of dairy husbandry and dairy industry departments of Iowa State College, and nine members appointed by the executive committee of the Iowa State Dairy Association. The commissioner is charged with the conduct of scientific research and a promotion campaign in the development of the dairy industry. To cover expenditures, an excise tax of one cent per pound is to be levied annually upon all butter fat produced in the period from June 1 to June 15. The law is in effect until May 1943. (Ch. 128, H. F. 243, approved March 10.)

Maine - Potato Tax. Amends Section 10 of Chapter 84, Public Laws of 1937, by providing that at least 25 percent of the revenues from the potato tax shall be used for research into improving methods of potato production and merchandising, and at least an additional 25 percent of these revenues shall be used for advertising and promoting this product. This chapter also amends Section 11 of the chapter cited above by establishing a Maine Potato Tax Committee, which is to cooperate with the Maine Development Commission in its work of carrying out the research and promotion features of this act. (Ch. 199, approved April 5.)

Michigan - Advertising. Appropriates \$325,000 to advertise the State's recreational advantages and its agricultural, horticultural, and dairy products: (Act 19, S. B. 39.)

Missouri - Apple Promotion. The proceeds of the new apple merchandising fee are to be used to promote the consumption of Missouri apples. (II B: 426, approved June 28.)

New York - Milk Publicity. Continues for another year the milk publicity campaign and the tax on milk to support it. Three hundred thousand dollars is appropriated for this purpose. (Ch. 829, approved April 28.)

Oregon - County Resources. Appropriates \$3,500 annually to study and advertise the resources of the counties. (Ch. 140, H. B. 292, approved Feb. 27.)

Rhode Island - Agricultural Development. Authorizes an appropriation to support cooperative relations between agricultural organizations and the Department of Agriculture and Conservation in the development of the State's agricultural industry and rural life. The money is to be expended by the director of agriculture and conservation, with an advisory committee of five members appointed annually by the president of the Rhode Island Agricultural Conference. (Ch. 1042, H. B. 703, approved May 7.)

Tennessee - County Advertising. Authorizes counties to spend up to \$10,000 for the advertisement of their industrial, agricultural, scenic, and other advantages. (Ch. 21, S. B. 10, approved Jan. 30.)

Texas - County Advertising. Authorizes counties with a population over 100,000 to advertise and promote the growth of the county and levy a tax of five cents on \$100 of assessed valuation. (H. B. 1082.)

Texas - Rice Industry Promotion. Creates a rice development commission to collect two cents for each hundred pounds of milled rice and to spend money for the promotion of rice sales, production of rice, and research in the development of new uses for rice and rice products. The commission is to cooperate with the commissions created or which may be created in Arkansas or Louisiana. (H. B. 136.)

Utah - Department of Publicity and Industrial Development. Chapter 75 creates a Department of Publicity and Industrial Development headed by a commission of three members charged with the duties of providing increased employment for youth and sponsoring a program of industrial development of natural resources of the State. Within the department there is created a division to be known as the State's Resources Development Division, with an advisory board of seven members to harness and develop the water resources. The department is authorized to cooperate with other departments and political subdivisions in the execution of its program.

Chapter 76 transfers the supervision, management, and control of State parks from the State Board of Park Commissioners to the Department of Publicity and Industrial Development. (Ch. 75, S. B. 198, approved March 22; Ch. 76, S. B. 205, approved March 22.)

Research in Agricultural Products

Research in Forests and Forest Products. (See Forestry.)

Colorado - County Boards. Authorizes county boards to acquire facilities, land, labor, laboratories or equipment, and to enter into cooperative agreements with State agencies for the establishment and maintenance of county agricultural research services. To pay the costs of the agricultural research work, a county tax not in excess of five-tenth mills may be levied.

Research may be conducted in any fields of agricultural endeavor in which the county is interested. (Ch. 3, H. B. 1104, approved March 7.)

Delaware - Sub-Station. Governor is to appoint a committee to select a site for an agricultural research sub-station of not less than 125 acres and with a range of soil suitable for research in poultry, vegetables, and horticulture. The experiment station is appropriated \$22,000 to pay for operating expenses. (Ch 288, approved May 22.)

Florida > Sea Island Cotton. Appropriates \$25,000 annually to promote the planting and production of sea island cotton. (Ch. 20420, S. B. 140, approved May 22.)

Florida - Use of Red Clay Subsoils. Appropriates \$50,000 annually to the North Florida Experiment Station to do research work and demonstrate in mobile units the growing and developing of sugar cane, peanuts, velvet beans, sweet potatoes, corn, upland cotton, general pasture and forage crops, and other economical plants for the areas of the State where red clay subsoil is found. (Ch. 20983, S. B. 420, approved June 14.)

Florida - Citrus Fruit Research. Establishes a research department in the Florida Citrus Commission to determine citrus fruit nutritional values, uses and standards, and to provide information to administer citrus fruit laws. (Ch. 20684, S. B. 201, approved June 5.)

Idaho - Phosphate Industry. Creates a joint committee of three members from each house to investigate the development of the phosphate industry. (H. C. R. 3, approved Jan. 16.)

Indiana - Canning Crops. Appropriates \$10,000 for greenhouse equipment to conduct research and educational work relating to the canning crops of Indiana farmers and horticulturists. (Ch. 123, H. B. 358, approved March 7.)

Massachusetts - Livestock Diversification. Directs the advisory board of the Department of Agriculture to investigate the possibilities of livestock diversification. (Ch. 27. approved June 24.)

Mebraska - Chemurgy. Creates a chemurgy fund to be administered by the University to conduct research in the use and development of agricultural products for industrial uses. (Ch. 3, L. B. 462, approved May 15.)

New Hampshire - Wood Research. Appropriates \$2,500 to the State Planning and Development Commission for research work in developing low cost plastics from wood waste materials (Ch. 171, approved June 12.)

North Dakota - Industrial Alcohol. Appropriates \$25,000 to the Industrial Commission to establish an industrial alcohol plant which would promote and utilize farm products in the production of alcohol. (Ch. 231, H. B. 102, approved March 22.)

Texas - Cotton Research. Declares State policy on the increased use of cotton and cotton products and appropriates \$250,000 to establish cotton research facilities under the direction of the Cotton Research Committee. (S. B. 403.)

Texas - County Experiment Stations. Authorizes the commissioners court in any county to construct an agricultural experiment station and to lease it to any State or Federal agency. (H. B. 973.)

Texas - Poultry Experiment Station. Empowers the agricultural college to establish an experimental station for eggs, with special emphasis on the problems in the south-central Texas region. The station is to be in Gonzales County and under the supervision of the board of directors of the college. (S. B. 142.)

Texas - Experiment Station. Authorizes the board of directors of the Agricultural College to establish an agricultural experiment station in the first senatorial district, to develop dairy, poultry, and truck crops. (H. B. 670.)

Vermont - Industrial Agricultural Products Commission. Authorizes the governor to appoint the seven members of the commission which is to supervise spending of the \$6,000 appropriated to the experiment station for research in new crops, seeds, pest control and soil analysis. (Act 203, approved April 9.)

Seeds, Feeds, and Fertilizers

Seed Laws. In the following States comprehensive agricultural and vegetable seed laws or consolidations of existing seed laws were adopted, to be administered by the designated agencies:

Arizona. State Entomologist. (Ch. 81, H. B. 208, approved March 24.) Florida. Commissioner of Agriculture. (Ch. 20251, H. B. 27, approved May 8.)

Georgia. Commissioner of Agriculture. (Act 323.)

Illinois. (S. B. 275, approved July 15.)

Iowa. Department of Agriculture. (Ch. 130, approved April 30.)

Maryland. Board of Agriculture. (Ch. 767, H. B. 379, approved May 29)

Michigan. (Act 67, H. B. 79.)

Minnesota. Commissioner of Agriculture. (Ch. 472, S. F. 737, approved April 26.)

North Carolina. (Ch. 114, H. B. 39, approved March 10.)

South Dakota. Secretary of Agriculture. (Ch. 2, H. B. 149, approved Feb. 19.)

Texas. Commissioner of Agriculture. (H. B. 420.)

Washington. Director of Agriculture. (Ch. 56, H. B. 30, approved March 10.)

Wisconsin. (Ch. 313, S. B. 451, approved June 23.)

Wyoming. State Seed Analyst. (Ch. 126, H. B. 83, approved Feb. 25.)

California - Fertilizer Content. Chapter 426 requires that statements be filed with the director of agriculture for all mineral fertilizers offered for sale indicating the percentage and source of every constituent of agricultural value. Chapter 427 forbids the sale of unlabeled minerals and fertilizers. (Ch. 426, S. B. 467 and Ch. 427, S. B. 468, approved May 29.)

Colorado - Animal Biological Products. Any person or firm manufacturing and selling animal biological products, including vaccines, serums, bacterias, and virus, must secure a Federal license from the Division of Serum-Virus Control, Bureau of Plant Industry. (Ch. 6, H. B. 36, approved March 27.)

lowa - Commercial Fertilizers. Gives the secretary of agriculture broad control over the commercial fertilizer industry. Persons or firms selling fertilizer must register with the secretary each package or bag of fertilizer that is to be sold, and pay a fee of 10 cents on each ton of fertilizer sold. (Ch. 131, S. F. 414, approved April 16.)

Missouri - Hybrid Seed Corn. Regulates the proper labeling of hybrid seed corn. (H. B. 258, approved June 5.)

Montana - Mustard Seed. S. J. M. 6 requests the United States Agricultural Marketing Service to take steps leading to the establishment of Federal standards for mustard seeds.

Chapter 35 sets up classes of mustard seed, and defines standards for each class. The commissioner of agriculture is to perform seed inspections and generally administer the enforcement of the act. (S. J. M. 6, approved Feb. 6, and Ch. 35, approved Feb. 24)

North Carolina - Mineral Fertilizers. Authorizes the commissioner of agriculture to regulate dealers and sale of lime and land plasters. The act chemically defines minimum standards for these fertilizers, sets registration and tonnage fees, and prescribes labeling requirements. Where materials are found deficient, the dealer is forced to refund with penalty the value of the deficiency. The commissioner is given power to make the inspection and fertilizer analysis necessary for effective enforcement. (Ch. 275, H. B. 494, approved March 15.)

North Carolina - Fertilizers. Amends, consolidates, and brings up to date the 1933 fertilizer law. Standards for fertilizer mixtures are revised, new labeling provisions are added, and new sections are included which further define violations and penalties. (Ch. 368, H. B. 495, approved March 15.)

Oregon - Commercial Fertilizers. No commercial fertilizer, except lime and agricultural minerals, may be sold unless it has a label stating the brand name, weight, and name of manufacturer or dealer. (Ch. 319, H. B. 388, approved March 17.)

Weed Control

Colorado - County Weed Control. Authorizes counties to purchase materials and equipment and employ a county weed supervisor to carry out a weed control program established by the county board of commissioners. The county may enter into contracts with individual landowners for the control of weeds within a weed extermination area. A tax not to exceed five-tenths of a mill may be annually levied for weed control costs. The county board may classify as grazing land areas in which approved weed control measures are being performed. Such classification is not to exceed three years. (Ch. 233 S. B. 265, approved March 7.)

Idaho - Weed Commissioner. Makes the commissioner of agriculture the State weed commissioner. (Ch. 18, H. B. 28, approved Feb. 5.)

Massachusetts - Ragweed. Directs the Department of Health to investigate the problem of ragweed eradication. (Ch. 37, approved July 10.)

Michigan - Weed Control. Provides for the control and eradication of noxious weeds. Local commissions are provided for but the county supervisors may assume control. The Department of Agriculture is to cooperate, and each State agency is charged with weed control on the land under its jurisdiction. (Act 359, H. B. 431.)

Minnesota - Weed Removal. Upon a favorable referendum, towns may require owners to remove weeds on town roads adjacent to their property. When the town removes weeds upon the owner's failure to do so, costs constitute a lien upon the land. (Ch. 246, H. F. 798, approved April 16.)

Nebraska - Eradication Districts. Authorizes the creation of noxious weed eradication districts in rural and urban areas and permits taxes to be levied for this purpose against land in the district. (Ch. 1, approved March 12.)

Nevada - Quarantine Office. Broadens the power of the State quarantine office in conducting experiments and tests and cooperating with other governmental agencies for the control and eradication of noxious weeds. (Ch. 163, A. B. 125, approved March 28.)

Oklahoma - Bindweed Control. Provides for the control and eradication of bindweed on public and private property. If the owner fails to destroy the weeds, the county commissioners are required to take action. (S.B. 145, approved April 30.)

Utah - Weed Eradication Program. Authorizes counties and landowners to make cooperative agreements with the State Board of Agriculture for a noxious weed eradication program. Counties may levy a tax for this purpose not to exceed one-half mill in counties having an assessed valuation in excess of \$200,000,000, and not to exceed one mill in other counties of the State. (Ch. 3, H. B. 61, approved March 19.)

TAXATION OF PROPERTY

Assessment and Collection

Arkansas - Assessment Records. Appropriates \$9,000 for each of next two fiscal years to pay for the supervision and maintenance of a WPA project to compile an assessment record for each county. (Act 185.)

California - Real Property Conveyance File. Requires all taxing agencies in the county to file with the county assessor a statement of real property conveyed or agreed to be conveyed during the preceding assessment year. (Ch. 604, S. B. 72, approved June 6.)

California - Valuation of Property. Directs the assessor in determining the value of intangible personal property for taxation purposes to disregard the existence of any custom or common method of determining full cash value of any other class of property. (Ch. 605, S. B. 74, approved June 6.)

Florida - Compensation of Tax Officials. The compensation of tax assessors and collectors is based upon a percentage of tax assessments and collections varying from 10 to 2 percent in counties with less than 40,000 population. (Ch. 20936, S. B. 482, approved June 13.)

Illinois - Assessment and Listing. Provides for the assessment and listing of real property every four years. (H. B. 466, approved July 15.)

Illinois - Strip Mining Investigation Commission. (See Conservation.)

Indiana - Strip Mining. (See Conservation.)

lowa - Uniform Valuation. Amends the tax code to provide for uniform assessment of property for taxation purposes at 60 percent of the true value. (Ch. 249, S. F. 165, approved Feb. 3.)

Massachusetts - Tax Abatement Records. Requires each board of assessors to keep a record of all tax abatements, showing the name of the person or the title to the land, year of tax, amount, date, amount abated, and reference to any statutory exemption if that was the basis for abatement. (Ch. 209, approved April 24.)

Michigan - State Department of Revenue. (See Government Structure and Administration.)

Missouri - Land List. Requires the county recorder to keep a land list of all property. (H. B. 534, approved July 30.)

New Jersey - Cancellation of Taxes. The State Tax Commission may cancel taxes of \$15 or less when collection is deemed impractical. (Ch. 210, A. B. 213.)

Oklahoma - Assessment Procedure. Codifies and revises the procedures for assessment of ad valorem taxes. New items include a provision for immediate action by county assessors to build and maintain permanent records

acceptable to the Tax Commission stating the classification, grade, and value of each tract of land located outside municipalities. Annual assessment rolls and assistance and conferences with county assessors and boards of equalization are also provided for. (H. B. 271, approved May 23.)

Oregon - Tax Code Amendments. The most significant change in the tax code is the revision of assessment, collection, and delinquency dates. The assessment date is January 1, the first quarter installment is due November 15, taxes become delinquent the following August 15, and taxes become a lien on the property July 1. Corresponding changes are made in dates of payment by the county to the State. (Ch. 400, H. B. 107, approved March 26.)

Pennsylvania - Tax Collections. Makes the procedure for collection and return of taxes on unseated lands the same as for seated lands. (Act 191, approved July 24.)

South Carolina - Tax Payment Extension. Extends the time of payment of State, county, and school district property taxes for the year 1940 until May 1, 1941, without additional penalty. (Act 265, H. B. 154, S. B. 240, approved April 11.)

Tennessee - Installment Payments. State and county ad valorem taxes may be paid in quarterly installments on the first Mondays of October, January, April, and July without being subject to interest or penalty. (Ch. 30, S. B. 138, approved Feb. 4.)

Texas - Assessment Cooperation. Incorporated cities, towns, villages, drainage districts, water control and improvement districts or navigation districts may avail themselves of the services of the county tax assessors and collectors. (H. B. 331.)

Wisconsin - Installment Tax Payments. Amends the constitution to enable the legislature to empower taxing units to collect taxes by optional methods, including installment payments. (J. R. 18, approved by the voters.)

Drainage, Flood Control and Irrigation District Taxation. (See Water Use and Control.)

Exemptions and Indulgences. (See Public Finance.)

Reimbursements and In Lieu Payments

Federal Rehabilitation and Resettlement Projects. A uniform law providing for the acceptance of Federal payments in lieu of taxes by counties and other governmental subdivisions for services rendered for the benefit of resettlement and rehabilitation projects was adopted in the following States:

Kansas (Ch. 202, S. B. 123, approved April 12.) Michigan (Act 318, S. B. 419.) Minnesota (Ch. 480, S. F. 1284, approved April 26.) Missouri (S. B. 54, approved June 26.) Montana - Amends the 1939 law to provide payments in lieu of taxes for any land formerly on the tax rolls purchased by the United States and used for resettlement, rehabilitation, and grazing purposes. (Ch. 139, approved March 12.)

Texas (H. B. 78.)

Connecticut - State Payments to Towns. Extends provisions for payments in lieu of property taxes to towns to include payments for State owned land used for certain public institutions, military airports, and bird sanctuaries. (Ch. 301.)

Delaware - Housing Authority Property. Exempts all property of the State Housing Authority from State or local taxation but the Authority may agree to pay in lieu thereof for improvements, services, and facilities. This amount shall not exceed the tax levied against the property before it was acquired by the Authority. (Ch. 241, approved April 15.)

Idaho - Migratory Labor Camps. Authorizes agreements between the Federal Government and school districts for payments in lieu of taxes where the United States has established migratory farm family labor camps on school district property School districts need not maintain schools on United States property until aids are received. The Federal Government must pay the costs of pupils attending high schools in the district, or of those sent to other districts. These agreements are not to affect State education apportionment aids. (Ch. 145, S. B. 132, approved March 14.)

Massachusetts - Investigation Committee. A special committee is created to investigate the advisability of revising the laws relative to reimbursements to local units of government for loss of taxes due to public ownership of land. (Ch. 80, approved October 16.)

Minnesota - Requests Federal Payments. A concurrent resolution memorializing Congress to pay a proportionate share of State and local taxes on land acquired by the United States. (Resolution 6, H. F. 1599, approved April 28.)

Missouri - National Defense Cooperation Act. (See Governmental Cooperation.)

Montana - Requests Federal Payments. H. J. M. 6 requests Congress to alleviate tax burden of private landowners in counties where large blocks of land are Federally owned. H. J. M. 12 requests Congress to make in lieu payments in counties where tax revenue is lost because of use of land by the Federal Government. (H. J. M. 6 adopted Feb. 28, and H. J. M. 12, adopted March 8.)

New Hampshire - State Payments to Towns Chapter 81 provides for payments in lieu of taxes by the State to towns for land acquired by the United States for flood control purposes Chapter 223 relates to reimbursement of towns for loss of taxes from public forest lands. (Ch. 81, approved April 22 and Ch. 223, approved June 13.)

North Carolina - Tennessee Valley Authority. Payments received by the State and local governments from TVA are to be distributed according to the percentage of tax loss of each political subdivision. (Ch. 85, H. B. 378, approved March 5.)

Oregon - Federal Payments Requested. Memorializes the Federal Government to assist financially overburdened school districts and other local government units whose conditions have become unbearable because of defense and other Federal projects within the area. (S. J. M. 4.)

Oregon - Mineral Land Payments. All funds received from the Federal Government by the State as its distributive share of amounts collected under the mineral leasing act are to be credited to a special fund, and to be apportioned to counties on the basis of the amount of leased public lands located within the county. (Ch. 22, S. B. 38, approved Feb. 11.)

Oregon - Taxation of Federal Areas. Where it is not inconsistent with the Federal Constitution, this law gives the State the power to tax any property, persons located on a Federal area, or any income which is derived from a Federal area, notwithstanding provisions of any other State statute. (Ch. 403, S. B. 305, approved March 24.)

Washington - Distribution of In Lieu Payments. Directs the State treasurer to receive monies in lieu of taxes from the United States, and to distribute these payments among the taxing districts in which the land on which said payments are made is situated. (Ch. 199, H. B. 525, approved March 24.)

Wisconsin - Federal Payments Requested. Memorializes Congress to compensate school districts whose tax base has been lost as a result of Federal purchase of forest and other lands. (J. R. 27.)

Wyoming - Federal Payments Requested. Memorializes Congress to enact legislation providing assistance to Hot Springs County and Fremont County, Wyoming, for property lost to taxation through purchase by the United States of lands for use by the Bureau of Indian Affairs. (H. J. M. 4, approved Feb. 19.)

Tax Limitations

Florida - County Tax Levies. Fixes the tax levies for the various counties' funds but permits such additional levies as are reasonable for authorized county purposes. (Ch. 20814, S. B. 596, approved June 12.)

Kansas - Tax Limitation Increases. Amends the law to enable political subdivisions to obtain authority to increase tax levies beyond the statutory limit. School districts are not included within this provision. Taxing districts desiring to increase rates of levy must make application to the Commission of Revenue and Taxation, which, after public hearing, may grant the increase. The act defines what funds are to be included within the aggregate levy limit. It permits consolidation of public assistance and social welfare

funds, and of the road and bridge funds. (Ch. 370, H. B. 485, approved April 9.)

Maine - School Tax Limitation. Amends the law relating to the assessment and collection of school taxes in unorganized territory, by limiting the assessment to a school tax of 10 mills on the dollar above the average of school tax rates of the municipalities of the State for the preceding school year. (Ch. 143, approved April 1.)

Missouri - Constitutional Tax Limitations. Would amend the constitution to require uniform valuation of property for all property and to impose limitation on tax levies for cities, schools, and counties graduated on the basis of population. (H. J. C. R. 17.)

Montana - Constitutional Increase in State Levy. This referendum measure, approved at a general election, empowers the legislature to levy, for a period of not to exceed 10 years, a three and one-half mill tax in addition to the State levy now authorized. The levy is to go for the support of the University of Montana, the Agricultural Experiment Station, and Agricultural Extension Service. (Ch. 143, approved Nov. 4.)

North Dakota - County Tax Limits. Lifts the property levy limitation which the county may levy from eight to 10 mills. Taxes for charitable institutions are to be the paramount charge in this levy, but may not exceed one and one-fourth mills and must come within the 10 mill levy. Power is also given any taxing district to levy a one-mill tax for emergency purposes; this fund to be covered into the general fund and be used when necessary. (Ch. 288, S. B. 79, approved March 17.)

Ohio - Increase of Tax Limitations. Permits any taxing authority prior to December 31, 1942, to declare by a two thirds vote that the amount that can be raised by the 10 mill limitation is insufficient, and to submit the question of an additional levy for two years to the voters. (S B. 99, approved May 7.)

Oregon - Determination of Tax Limitation. Authorizes the State treasurer to transfer to respective counties payments in lieu of taxes. These monies are to be included within the base for computing the limitation of Section 11, Article 11 of the Constitution to the same extent that taxes would be if they were levied. (Ch. 154, S. B. 90, approved Feb. 28.)

Washington - Tax Limitation Referendum. Establishes, subject to the approval by electorate of the State at general election of November 1942, an over-all limitation of 40 mills for property taxes on assessed valuation which is specified at 50 percent of the true and fair money value of the property, real and personal. The 40 mill tax allowable is distributed among the various taxing authorities as follows: State tax for the State University and colleges - two mills, the levy by any county - 10 mills; the levy by any school district - 10 mills; the levy for any road district - three mills; the levy by any city or town - 15 mills. These rates may be exceeded for purposes of debt service. Counties, school districts, cities, or

towns may exceed these levies for any given year by the majority vote of the electorate, providing the number of voters voting in the election on this question equals or exceeds 40 percent of the number voting in the municipality at the last preceding general State election. (Ch. 176, H. B. 557, approved March 21.)

Washington - Township Tax Levy. Authorizes the electors of any township, at the annual township meeting, to vote to raise a sum of money not to exceed five mills on the assessed value of the taxable personal and real property in the township, for repair and construction of roads and bridges. (Ch. 226, H. B. 221, approved March 25.)

Tax Sales, Delinquency and Redemption

Administration and Management of Public Lands. (See Public Lands.)

Arizona - Abatement of Interest. Amends the Arizona Code by exempting all real and personal property taxes delinquent on October 1, 1940, from interest payments if said taxes are paid on or before the first Monday in December 1941, and limits the entire sum of taxes thus exempted to not more than \$500. (Ch. 76, H. B. 26, approved March 24.)

Arkansas - Abatement of Penalties. Any levee, drainage, or other tax district may, by resolution applicable to all property alike, remit any penalties on delinquent tax assessments in excess of 10 percent of such delinquencies. (Act 268.)

California - Extension and Redemption. Delays until June 1, 1943, application of Ch. 47 of first extraordinary session of 1940, which provided for the transfer of tax delinquent property to the State and the termination of all rights of redemption. In certain distressed assessment areas the 1940 law is not to apply until 1947. Also requires classification of tax deeded property by the State commission before it can be sold. (Ch. 290, A. B. 1151, approved May 19.)

California - Redemption by Owner. Last assessee of tax delinquent property may petition for its sale and purchase the property at a tax sale. The minimum price must not be less than fair market value. (Ch. 1236, A. B. 1133, approved July 19.)

California - Redemption. Property sold to the State for non-payment of taxes prior to July 7, 1940, may be redeemed within 90 days for the amount of the taxes plus five percent interest. (Ch. 890, A. B. 103.)

Colorado - Tax Sale Approval. Requires the State Tax Commission's approval for any county tax sales of any real estate upon which there exist due taxes in excess of \$10,000. (Ch. 193, S. B. 117, approved April 4.)

Illinois - Delinquent Taxes. Permits installment payment over five years for delinquent taxes of 1941 and earlier years. Penalties and interest but not advertising costs are cancelled. (H. B. 45, filed July 10.)

Indiana - Tax Sales. Amends procedure for holding tax sales. Fifteen months after delinquency a tax sale may be held. If by the end of the second year the property has not been purchased for the amount of the taxes, it is sold to the county, but the owner may redeem during a period of one more year. After the county sells the property, court actions to contest the purchaser's title must be brought within the year following execution of the deed, or they are barred forever. (Ch. 224, H. B. 434, approved March 12.)

Indiana - Delinquent Taxes. Ten percent deductions may be made from salaries of county, city, town, or school district employees or officers who are tax delinquent and earn more than \$15 a week. (Ch. 170, S. B. 173, approved March 10.)

Kansas - Extension of Redemption Rights. Extends to September 1, 1941, the period in which all lands sold at the September tax sale in 1940, and now held by the county, may be redeemed by payment of delinquent taxes without penalty costs or interest. County treasurers are prohibited from issuing any tax sale certificates prior to that date. (Ch. 376, H. B. 408, approved April 4.)

Kansas - Tax Sales and Foreclosures. Revises the tax sale and foreclosure law. Counties are required to hold an annual sale of real estate upon which taxes have not been paid, at which sale the property shall be bid off in the name of the county. Counties are required to institute foreclosure proceedings each year for all property that has been bid in by the county for three or more years. Any time up to the day of sale the property may be redeemed. If bids do not equal the amount of taxes including interest and penalty costs, the sheriff is required to bid in the land for the county. The statute of limitations provides for reopening the cases within six months after the date of sale of the real estate.

Lands bid in by the county must be appraised by the assessor and certified to the county board within 90 days of acquisition. Counties may retain the land, however, for any public purpose, or lease it for one-year periods. (Ch. 375, H. B. 483, approved April 8.)

Massachusetts - Tax Sales. Low value tax delinquent land may be sold at public auction or to the town if no bid is accepted. In either case the treasurer's deed cuts off all rights of redemption. Provision is also made for the establishment of the title to such lands by proper action brought in the land court. (Ch. 594, approved August 2.)

Minnesota - Redemption Procedure. Enables the State to parcel into one item all lands which are held by the State for redemption by the owner. The owner, after making a confession of judgment for the amount of delinquent taxes, and waiving all irregularities in connection with tax procedures, is given the right to pay the amount in 10 annual installments. By such a confession of judgment all penalties and interest against the property prior to December 1, 1942, are waived. After December 1942, a penalty of 10 percent of the amount of taxes as originally assessed is imposed. In case of default, penalties are reinstated and lands become subject to forfeiture proceedings. (Ch. 17, H. F. 420, approved Feb. 21.)

Minnesota - Delinquent Tax Payments. Where taxes have been delinquent three years or more, this act permits delinquent payment in the inverse order to the year of levy. Penalties or liens are not affected. This authority is granted only where the lands have been bid in by the State but not yet assigned. (Ch. 97, H. F. 731, approved March 28.)

Minnesota - Redemption Procedure. Enables owners to repurchase prior to November 1, 1941, all lands claimed by the State for taxes which have not been resold. Repurchasing payments are to include not only taxes with interest but special assessments as well. One-fifth of the amount is to be paid at the repurchase date, with the remainder being divided into 10 equal payments to be paid over a 10-year period. The act does not apply to conservation lands or lands forfeited for ditch assessments, nor may timber or soil products be removed until complete repurchase payment is made. (Ch. 399, S. F. 760, approved April 24.)

Minnesota - Redemption Expiration Notice. Places a limitation of six years upon the service of notice of redemption expiration upon real estate tax judgment sale certificates, forfeited tax sale certificates, or State assignment certificates. Failure to serve the notice in the time prescribed extinguishes the right of the lien holder. The county auditor is to cancel all certificates upon which the expiration notice has not been served within the time limitation. (Ch. 399, S. F. 760, approved April 24.)

Minnesota - Natural Resources Removal. Top or sub-soil, sand, gravel, and peat are added to the list of natural resources the removal of which from tax delinquent lands is prohibited. The county auditor may enter into agreement for the removal of these resources, but the sale price or market value, whichever is greater, is to be applied to delinquent tax payments. (Ch. 397, S. F. 59, approved April 24.)

Minnesota - Abatement of Penalties. Permits the commissioner of taxation, at his discretion, to abate, reduce or refund any tax penalties where their enforcement would prove unjust. In real estate taxes, the action must have the approval of the county board or local board of abatement. (Ch. 454, H. F. 1487, approved April 25.)

Montana - Redemption Rights. Chapter 13 authorizes the remission of penalties and interest upon the redemption of real property from a tax sale where the tax certificate has not been assigned to the county, if redemption occurs before May 31, 1942.

Chapter 39 removes all restrictions on redemption rights and gives any owner or party having an interest or lien on the property the right to redeem within 36 months from the date of purchase or prior to the application for the deed by the county. (Ch. 13, approved Feb. 18, and Ch. 39, approved Feb. 25.)

Montana - Tax Sales. Consolidates and amends the law relating to tax sales. Outstanding changes are: (1) the owner is given the right to redeem the property up to the date of sale; (2) sales payments may be made on terms

that the county commissioners approve, except that 20 percent is to be paid on the sale date, with payments not to extend over five years; (3) sale payments are to be credited to the funds to which taxes are due; money in excess of taxes and penalties is to be credited to the county general fund. (Ch. 171, approved March 19.)

Nebraska - Abatement of Interest. Cancels the interest on real and personal property taxes delinquent March 8, 1939, if payment of such taxes with interest from that date is made before July 1, 1942. (Ch. 157, L. B. 130, passed over governor's veto May 1.)

Nebraska - Tax Sales. Permits school districts to purchase tax delinquent land in their district which is subject to sale. (Ch. 159, L. 3. 377, approved April 1.)

New Jersey - Delinquent Taxes. Permits delinquent taxes to be tabulated as of January 1, 1941, and paid in monthly or quarterly installments over five years. (Ch. 36, A. B. 47.)

New Jersey - Tax Compromises. Taxes due to any county from any municipality for State, school, or county purposes may be compromised. (Ch. 136, A. B. 253.)

New Jersey - Redemption Period. It is a misdemeanor to misrepresent the period of redemption of a tax sale certificate or the amount required for redemption. (Ch. 82, S. B. 86.)

North Dakota - Tax Deed Proceedings. Amends and clarifies the law relating to tax deed proceedings. The outstanding amendments are: (1) failure to redeem property before the period of redemption expires vests clear title in the county free from all challenge, except jurisdictional defects; (2) county commissioners are given power to classify all lands according to their suitability for farming or grazing purposes prior to the annual tax sale; (3) reduces the interest rate on unpaid sale balances from five percent to four percent; (4) gives the owner 30 days extension to redeem property where it has been sold at private sale; and (5) requires all parties challenging the deed or a land sale to deposit a sum equal to the amount paid at the sale, plus statutory costs, before the county is to proceed with trial. (Ch. 286, S. B. 205, approved March 15.)

North Dakota - Delinquent Taxes. Extends to December 1, 1941, the right to pay, without interest and penalty, taxes delinquent for the year 1939 and prior years. Payment may be made in 10 annual installments with a four percent annual interest charge, thus putting the payment of delinquent taxes upon a current tax-paying basis. Default in payment constitutes cancellation of contract. (Ch. 273, H. B. 152, approved March 15.)

North Dakota - Sale of County Lands. (See Public Lands.)

Oklahoma - Tax Sales. On or before January 1 following the passage of this act, and between May 1 and January 1 of each year thereafter, county

treasurers will be required to publish notice of resale of all real estate acquired by the county at delinquent tax sales. Within 60 days after the first publication, the board of county commissioners may sell any property so advertised at private sale for a fair price to be approved and confirmed by the district court. No property is to be sold for less than an amount sufficient to pay one-half of all taxes, penalties, interest, and costs advertised as being due, plus a charge of \$1.00 for advertising.

On the day set out in the notice of sale, not less than 60 days from its publication, and from day to day thereafter until all properties have been offered for sale, the board of county commissioners will be required to offer at public auction all county property acquired.

The last record owner is to be given the first option to purchase at private sale, provided the purchase is consummated or a contract of sale is entered into during the first 30 days of the 60-day period. Before farm land can be sold, it must be inspected by the county farm agent or an agent of the extension division, and before town or city property is sold, it must be inspected by some other competent person. Property sold or contracted for sale is to be subject to taxation the same as all other property. (H. B. 243.)

Oklahoma - Delinquent Taxes. Taxes delinquent for 1939 and earlier years may be paid in five equal installments if current taxes are paid. Fees, penalties, interest, and costs may be cancelled. (H. B. 68, approved March 12.)

Pennsylvania - Abatement of Interest. Abates all tax penalties and interest on unpaid local property taxes for 1940 and earlier years (Act 18 provides that for certain cities, counties, and districts this law only applies to taxes for 1939 and earlier years), upon full or 20 percent installment payment of present and delinquent taxes before November 1, 1941. Provisions of this law are available to all persons who have an interest in the property and action can be taken until the land is sold for taxes or until expiration of the period of redemption if the land is purchased by a local unit of government. All tax sales are adjourned and redemption periods extended until November 1, 1941, but liens for delinquent taxes remain valid for this period. (Acts 17 and 18, approved May 1.)

Pennsylvania - Redemption. Permits any party having an interest in land purchased by a local unit of government at a tax sale to redeem the property by payment of the amount due in a lump sum or in five equal annual installments as long as the land is held by the local unit of government. (Act 216, approved July 28.)

Pennsylvania - Tax Sales. Authorizes county commissioners to sell seated and unseated lands purchased at tax sales after the period of redemption has expired, and validates previous sales of this nature. (Act 221, approved July 28.)

Pennsylvania - Special Warranty Deeds. Tax delinquent property sold by local units of government after the period of redemption has expired may be conveyed by special warranty deed limiting liability to the amount of the purchase price. (Act 217, approved July 23.)

Pennsylvania - Joint Purchases. Local units of government may jointly purchase tax delinquent property and take title in proportion to the amounts of their tax claims. (Act 217, approved July 23.)

South Dakota - Delinquent Taxes. Sets up a procedure whereby a delinquent taxpayer, whose certificates are only held by the county, may by paying his taxes for 1941 and 10 percent of his delinquent taxes, be permitted to pay the remainder in eight annual payments, including taxes currently assessed. Failure to pay installments within 60 days of due date constitutes a termination of contract. (Ch. 359, S. B. 1, approved March 27.)

South Dakota - Abatement of Penalties. Abates penalty and interest charges to all those who pay back taxes before December 31, 1941. When a person is paying on the installment plan, he is entitled to an abatement on unpaid sums. A person who has an interest in property may pay the taxes before December 31 should the owner fail to pay; the payment of the tax is to constitute a lien upon the property. (Ch. 358. S. B. 21, approved Feb. 28.)

South Dakota - Redemption. Empowers county commissioners to grant a reconveyance by quit claim deed of any real estate acquired by the county without going through tax deed proceedings if the taxes and costs are paid before December 31, 1941. (Ch. 44, S. B. 361, approved March 10.)

South Dakota - Breach of Tax Sale Contract. Adds new provisions to 1939 county land title act relating to the breach of tax sale contracts. Whenever the purchaser of any tax sale lands shall fail to make payments within three months after the due date, the county is given permission, upon a notice stating that the contract will expire within 30 days of the notice, to repossess the property. If the sheriff cannot locate the person upon whom the notice is to be served, or the person is an out-of-State resident, then service shall be by three weeks' published notice in a newspaper of general circulation. In lieu of foreclosure by notice, the county may have the contract set aside by action in the circuit court. (Ch. 37, S. B. 9, approved March 10.)

Tennessee - Tax Receivers. Upon petition of the governmental unit, the court has the right to appoint receivers to collect rents on property subject to tax lien. The receiver is to get five percent of receipts collected and the services of an attorney, if required. The receivership may be terminated any time by the court. (Ch. 19, H. B. 118, approved Jan. 30.)

Texas - Abatement of Penalties. Releases all interest and penalties on all delinquent State and local ad valorem taxes that were delinquent on or before July 1, 1940, if paid in full before November 1, 1941, if provisions of this law are accepted by local governing body. (H. B. 76.)

Washington - Delinquent Tax Contract. Authorizes the county treasurer of any county to make a written agreement with any delinquent property

taxpayer who has delinquent taxes charged against him for the year 1935 or earlier. The agreement is to provide for payment of such delinquent taxes and interest in 20 semi-annual installments. If two successive payments are missed, the agreement becomes null and void. It appears that interest is not charged upon the delinquent taxes for 1935 and the years previous, although interest is charged on taxes for subsequent years. (Ch. 144, H. B. 67, approved March 21.)

Wisconsin - Waiving of Interest and Penalties. Gives the governing body of any political subdivision the power to waive all interest and penalties on taxes delinquent for the years 1931 through 1938, if the full tax is paid before April 1, 1943. (Ch. 160, A. B. 192, approved May 28.)

Wisconsin - County Land Sale. (See Public Lands.)

Tax Titles

Arkansas - Confirmation Costs. Person acquiring tax-forfeited lands from the State shall pay the cost of quieting and confirming tax title in the State. (Act 375.)

Arkansas - Statute of Limitations. After one year tax title confirmation decrees shall operate as a complete bar to further court action contesting the title, except in cases where the taxes have actually been paid. (Act 423.)

California - Procedure. Prescribes the procedure for quiet title action against the State by persons redeeming tax deeded property. (Ch. 293, A. B. 1899, approved May 19.)

California - State Tax Title. Clarifies the title of the State in tax delinquent property deeded by the tax collector. The single deed for delinquent taxes and assessments of the county or revenue district extinguishes the lien of the district, but an equitable right to a pro-rata share of the redemption or resale proceeds is retained. The title of the State or of a purchaser from the State is free of all encumbrances existing before the sale except: (1) liens for installments of assessments due after time of sale, (2) liens of any taxing district which does not consent to the sale, (3) liens for special assessments not included in the amount necessary for redemption or in delinquent taxes, and (4) easements or water rights held separately and restrictions of record. (Ch. 886, A. B. 926.)

Colorado - Tax Deed Procedure. Amends the law relating to the county acquisition and sale of tax deeds. Henceforth, where tax certificates have been in the possession of the county three years or more, the court may apply for the tax deed. Where the certificate has been held five years or more, and the real estate is not in an incorporated area, the certificates may be all included in one application. For certificate five years old or more, notice of the issuance of tax deeds is to be by registered letter to persons to whom the property was assessed, and by notice in the public courthouse.

After acquiring the deeds, the county may institute proceedings to quiet title. The county assessor is to make appraisals of the land annually, and the county board may sell or rent the land. The county commissioners are to have the right to reject any bids for sale which are less than the appraised value. The real estate may be sold on such terms as the county decides, but no deed is to be issued until payments are made in full. Any person paying the cost of advertisement may request the sale of property. (Ch. 192, H. B. 258, approved April 1.)

Florida - In Rem Proceedings for Drainage Districts. (See Water Use and Control.)

Idaho - Tax Lien Limitation. Terminates the liens for taxes and assessments levied by the State or any political subdivision which became delinquent more than 10 years ago. Property in this category is to have clear title, and no action may be maintained for the lien of the tax or assessment. This act is to have no application where the deed has been heretofore issued to the county, municipality, or district pursuant to such tax or assessment. (Ch. 89, H. B. 254, approved March 6.)

Jowa - Adverse Possession. For those holders of tax deeds more than five years old, this law validates the title by an affidavit procedure. Holders of tax deeds may file, after five years, affidavits of possession with the county treasurer. Unless the title is challenged within 120 days, all right to the challenge of title is forever estopped. (Ch. 257, S. F. 19, approved March 24.)

Massachusetts - Validating Act. Tax titles shall not be invalid due to errors or irregularities which are neither substantial nor misleading. (Ch. 84, approved March 11.)

Minnesota - Title Clearance. Permits the county board, upon application of the purchaser, to ratify the sale of tax-forfeited lands made prior to June 20, 1940, upon which the appraised value of the timber had not been approved by the commissioner of conservation prior to the sale. (Ch. 433, S. F. 1011, approved Feb. 24.)

Minnesota - Registration of Title. Amends the title law to allow the State, through the county, to make application for title for lands forfeited to the State for taxes. When approved by the examiner of titles, applicants of non-adjoining lands may be included in one application. (Ch. 378, S. F. 557, approved April 22.)

Minnesota - Validation of Tax Sales. Validates all records relating to foreclosure proceedings which have been challenged for procedural reasons. Among the various reasons for challenge are: dates, power of officers, manner of sale, signatures on the records, etc. The provisions of the act are not to affect any action commenced within six months of the effective date of this act. (Ch. 305, M. F. 655, approved April 18.)

Nevada - Validation Act. Enables county commissioners, by unanimous resolution, to validate any tax sale made by the county treasurer. (Ch. 73, S. B. 23, approved March 24.)

New Mexico - Clearance of Tax Title. Gives the State Tax Commission power to institute or intervene in suits over lands acquired by the State under tax deed. Contracts involving the sale of State property are to be filed in the county clerk's office of the county where the property is situated. Fees are to be paid for filing, except that no fees shall be paid for recording quitclaim deeds. (Ch. 48, H. B. 195, approved April 4.)

North Dakota - Validation Act. Validates all instruments affecting the title of real property, made prior to January 1941, which might be challenged for procedural defects. (Ch. 292, S. B. 136, approved March 7.)

North Dakota - Clearance of Title. Permits counties to maintain and prosecute actions to determine adverse claims and to quiet title to all land acquired by it through tax-deed proceedings. All actions may be united in the same complaint and all persons joined as parties defendant for the same property, except that any defendant who answers the complaint has the right to separate trial. (Ch. 135, S. B. 208, approved March 13.)

South Dakota - Quiet Title Action. Authorizes counties which have acquired lands by tax deeds to quiet title. The action may include lands contiguous or non-contiguous in one complaint, and persons claiming title may be joined as defendants. The county board is given power to negotiate with any person or corporation having an interest in the land under action, for the right of clear title. Any consideration given for the clearance of title is not to exceed \$25. (Ch. 43, S. B. 55, approved March 6.)

South Dakota - Quiet Title Action. Prescribes the procedure whereby tax-delinquent property may be foreclosed or title quieted by court action. Either the individual or the county who wishes the tax deed or clear title may bring action as an action in equity in the circuit court. This is an alternative to other statutory remedies. If the county is the plaintiff, the defendant may redeem property upon payment of delinquent taxes and a penalty and interest cost of eight percent up to the trial date. The court findings, if in favor of the plaintiff, forever clear title against all new defendants. (Ch. 161, S. B. 348, approved March 10.)

Wisconsin - Limitation Law. Prohibits the commencement of actions challenging the title of real estate where the instrument has been executed more than 30 years prior to the commencement of the action. This limitation does not apply where challenges to title are filed within the 30-year period and are extended by successive filings at the expiration of each successive 30-year period. (Ch. 293, S. B. 199, approved June 25.)

Wyoming - Validity of Tax Deeds. Tax deeds are declared prima facie evidence of title to the property described in the deed. (Ch. 23, H. B. 19, approved Feb. 4.)

Other Laws

California - Revenue Code Amendments. Adopts numerous amendments to the revenue and taxation code, including the manner of describing Spanish grants, foreclosure of tax liens, payment of taxes, valuation procedure, and tax sales. (Ch. 1240, A. B. 1456, approved July 19.)

Connecticut - County Tax Levy. The county commissioners when they deem it necessary may call a meeting of the State representatives and senators residing within the county to fix the tax levy on the towns in the county. (Ch. 82.)

Florida - Codification of Tax Laws. Chapter 20722 covers the assessment and collection of real property taxes. Chapter 20723 codifies the laws applicable to the assessment and collection of tangible personal property taxes. Chapter 20724 codifies the assessment and collection laws for intangible personal property taxes. Under this chapter four classes of intangible property are provided for and the millage rate on the various classes ranges from one-twentieth to three mills. The proceeds of this tax are distributed on the basis of 75 percent to the general revenue fund and 25 percent to the counties on the basis of the amount of taxes paid. (Ch. 20722, H. B. 1862; Ch. 20723, H. B. 1861; Ch. 20724, H. B. 1463, approved June 9.)

Georgia - Conservation Levy. A county tax for the conservation of natural resources may be levied upon the recommendation of two consecutive grand juries. (Act 355, approved March 27.)

Idaho - Mineral Rights Taxation. Amends the tax law to make taxable all mineral rights owned separately from the surface rights of patented or State granted lands if the mineral rights were not reserved to the United States or the State. The assessed valuation is fixed at \$5.00 an acre. (Ch. 159, S. B. 39, approved March 13.)

Illinois - Oil Severance Tax. Imposes a tax of three percent of the value of all oil produced within the State. The tax is to be administered by the Department of Finance. (S. B. 388, approved May 29.)

Indiana - Tax Administration. Abolishes the old tax commission and creates the Indiana Tax Board which is appointed by the governor, treasurer, and lieutenant governor for a term of four years at a salary of \$4,500. The board is granted all the powers and duties of the commission and is to make a special and comprehensive study of the entire State and local tax systems, and make recommendations for improvements and more equitable distribution of the tax burden to the 1943 legislature. (Ch. 11, S. B. 15, passed over the governor's veto, Feb. 11.)

Kansas - Protesting Taxes. Revises the procedure for protesting the payment of taxes to require the protest to the State of that part of the tax which is claimed illegal, or to declare the valuation or assessment which the taxpayer admits is valid if the valuation of the property is contested. This enables the county treasurer to disburse to proper funds all portions of the

taxes not protested, and to impound in a separate fund only portions protested. The new law also sets up definite statutes of limitations for a commencement of proceedings, and acts for the recovery of taxes paid under protest. (Ch. 374, S. B. 390, approved April 9.)

North Carolina - Deferment of Revaluation. Defers the revaluation of real property for the year 1941, and the years 1942 and 1943 if the county commissioners so decide, and thus exempts counties from meeting provisions of the quadrennial reassessment law. This act does not apply to Ashe and Rowan Counties, nor counties where boards of revaluation have already been created. (Ch. 282, H. B. 560, approved March 15.)

North Dakota - Void Tax Levies. Authorizes the board of county commissioners in counties where tax levies have been declared void and vacated by court, to meet and make proper tax levies upon the property so involved for the years in which the tax levies have been vacated. (Ch. 281, S. B. 203, approved March 22.)

Ohio - Approval of County Tax Employees. The Board of Tax Appeals must approve appointments of experts, deputies, clerks, and other employees of county auditors or county boards of tax revision. (S. B. 346, approved May 23.)

Pennsylvania - Tax Information. Makes confidential tax information reciprocally available to proper officials of other States and of the United States. (Act 140, approved July 9)

South Dakota - Tax Cancellation. County commissioners may cancel taxes on land acquired through school fund mortgage foreclosure. (Ch. 336, S. B. 294, approved March 10.)

Tennessee - State Tax Liens. Enables any political subdivision to discharge State tax liens on land it has acquired by paying the net amount of taxes without interest or penalty. (Ch. 134, S. B. 136, approved Jan. 29.)

Washington - Taxation of Real Estate Contracts. Amends the law providing that a contract for the purchase of real property belonging to the United States, the State, or any county or municipality is personal property for purposes of taxation, and no deed shall be executed until taxes assessed against the contract are paid. Such contract shall be subject to taxation from the date of said contract and the same shall not be subject to claim of exemption from taxation as other personal property. (Ch. 79, S. B. 56, approved March 18.)

Washington - Retaxation of Property. Amends Section 2, Ch. 106, Laws of 1931, by providing that whenever it is alleged in any protest accompanying the payment of taxes filed with a State or county board or officer, or in a petition to the court, that any error has occurred in assessment or taxation of any property taxable in this State, such property may be relisted, reassessed, and retaxed for the year in which the error is claimed. One or

more reassessments shall not exhaust the power of public officers to reassess, where authority for such action is given by judicial decree. (Ch. 152, H. B. 245, approved March 21.)

West Virginia - Tax Study Committee. Requests the governor to appoint a committee of five members to study and make recommendations for the improvement of the tax system. (S. C. R. 15, adopted Feb. 13.)

WATER USE AND CONTROL

Drainage

Arkansas - Drainage Tax Penalties. The commissioners of any drainage or levee district may reduce the penalty for delinquent payment of drainage district taxes from 25 to 10 percent. (Act 332.)

Florida - Foreclosure of Drainage Tax Liens. Requires that all foreclosures of drainage tax liens in districts organized under the general drainage law must be brought in the chancery court by an in rem action. Ownership of land need not be correctly alleged in the petition nor is it essential that owners or persons interested in the land be named as defendants or be served with process since the action is primarily against the land. The final decree and master's deed can only be vacated within one year after it is rendered and then only by persons who did not have their day in court and can prove payment or offer to redeem, or by the defendants who raise jurisdictional questions during this period if they offer full payment. After the expiration of the year, all parties are conclusively presumed to consent to the decree and master's deed and are forever barred from attacking the action in any court. (Ch. 21003, S. 3. 608, approved June 16.)

Florida - New Districts. Chapter 20694 creates the East Shore Drainage District, and Chapter 20715 creates the Zellwood Drainage District to drain and reclaim land, protect against the effect of water, control water and water tables, and improve agricultural and sanitary conditions. Administration is placed with a board of supervisors composed of three landowners (Ch. 20694, S. B. 818, approved June 5; Ch. 20715, approved June 6.)

Maryland - Public Drainage Associations. Authority is given to boards of county commissioners to create singly or in cooperation with neighboring counties public drainage associations for the construction, operation, and maintenance of drainage systems in swampy or overflowed areas. This act repeals and supersedes earlier legislation on the subject of swamp and overflowed land drainage. There former laws, many of the same powers were exercisable by the county commissioners themselves, without forming public associations. Methods of assessing benefits, levying taxes, and managing the drainage systems are improved. Provision is also made for dissolution of associations upon petition of a majority of landowners and hearings before the commissioners. Existing legislation concerning the establishing of drainage or level districts remains unaffected by this act. (Ch. 261.)

Minnesota - Liens for Drainage Costs. Provides that where the county or judge of district court has authorized the construction or improvement of drainage works, all costs connected therewith are to remain a lien upon the land until paid. (Ch. 174, S. F. 555, approved April 10.)

Montana - Exclusion of Land. Any lands within an unbonded or debtfree drainage district unbenefitted by the district or necessary to the district's drainage system, may by district court order be excluded from the lands of the district. (Ch. 155, approved March 13.)

Oklahoma - Bond Refunding. Empowers board of supervisors to refund drainage district bonds on petition of the property owners in the district. New bonds are to be payable solely from assessments against the property. (S. B. 157, approved May 14.)

Tennessee - State Aid to Districts. Authorizes the Board of Claims, after hearing, to make appropriations from State highway funds to drainage districts where the construction of drainage works has contributed to highway safety from floods and other natural elements. (Ch. 53, H. B. 494, approved Feb. 12.)

Washington - District Elections. Amends drainage district election law by providing that at any election held under the provisions of this act, an officer or agent of any corporation holding land in the district, duly authorized to do so, may vote on behalf of said corporation. When voting, such authorized person is required to file written assignment of such authority to him with the election officers. (Ch. 183, H. B. 276, approved March 24.)

Washington - Powers of Drainage Districts. Amends the drainage law of 1935 by authorizing the various drainage districts to divert, dam, or carry off the waters of any stream or water endangering or damaging said district, and protect against damage of flood from any waters whatsoever; but also providing that the commissioners of the drainage districts shall not be authorized under this act to tap new sources of water which have other outlets and do not endanger the system or property of such district. (Ch. 133, S. B. 400, approved March 21.)

Wisconsin - Delinquent Drainage Taxes. Extends from three to five years the period during which delinquent drainage taxes may be paid prior to the issuance of the tax deed. (Ch. 158, H. B. 114, approved May 28.)

Flood Control

Arkansas - Federal Legislation Requested. Memorializes Congress, in the interest of national defense and the conservation of natural resources, to pass House Bill 1823 and Senate Bill 280, which provide for the improvement of navigation and the control of floods on the Arkansas, St. Francis, Red, and White Rivers. (H. C. R. 8, and S. C. R. 6, approved Feb. 13.)

California - Federal Aid Requested. Memorializes Congress to appropriate money for the Sacramento River flood control project. (A. J. R. 17, approved Jan 27.)

California - Levee Construction. Appropriates \$1,900,000 to the reclamation board for levee construction and repair along the Feather and Sacramento Rivers and the Sulter and Yalo by-passes (Ch. 2, Second Ex. Sess. 1940, approved May 29.)

New Hampshire - Town Appropriation. Authorizes towns to appropriate money for flood control purposes. (Ch. 65, approved April 15.)

New York - Flood Control Commission. Chapter 739 continues the State Flood Control Commission created in 1936 to assist in the institution and consummation of a Federal long-range flood control program. Chapter 547 appropriates \$787,500 for State's participation in Federal projects. (Ch. 739, approved April 24; Ch. 547, approved April 19:)

Pennsylvania - Local Cooperation with Federal Program. Authorizes the State or local units of government to cooperate with and grant easements to the United States in connection with any highways, streets, roads, bridges, or lands bordering on a flood control project. Approval of the Water and Power Resources Board is required for such action by local units of government. (Act 198, 199, 200, approved July 25.)

Texas - Flood Control Districts. Creates flood control districts for Lavaca, Jackson, Fayette, and Colorado Counties, which are to be administered by the commissioners count. In addition to the powers granted by the general laws, the districts may buy or sell property, exercise power of eminent domain; cooperate with the Federal, State, or local units of government; appoint necessary personnel; authorize employees to enter lands within the district, devise plans and construct works for flood control, reclamation, silt deposit prevention, removal of obstruction stream flow regulation, and drainage; sue and be sued. and do all things necessary to carry out purposes of the act. A tax limitation for debt service of 15 cents on each \$100 of assessed valuation is placed upon the districts. (H. B. 362.)

Washington - Division of Flood Control. Creates, in the Department of Conservation and Development, a Division of Flood Control. In each county, the county engineer, or the engineer of each city, town, or flood control district, shall be ex officion the local flood control engineer of the district, city or town, under the supervision of the Division of Flood Control. Provision is made for the financing of local flood control programs and for the appointment of patrolmen (Ch. 204, S. B. 128, approved March 24.)

Irrigation and Sterage

Republican River Compact. (See Governmental Cooperation)

Arkansas - Reservoir Behavior Study. (See Governmental Cooperation.)

California - County Water Districts Law Amendments. Chapter 10 makes numerous changes in the act, including a grant of power to district directors to quiet title and sell tax delinquent property and makes slight changes in the tax assessment, levy, and collection procedures. Chapter 332 declares county districts to be public agencies, forbids officers to be interested in contracts, specifies investment of surplus funds, and provides for issuance of additional bonds and dissolution of districts.

Chapter 466 authorizes county water and irrigation districts to contract with each other as to water and power rights either before or after they have contracted with the United States under the Federal reclamation law. (Ch. 10, S. B. 10, approved Jan. 30; Ch. 466, S. B. 606, approved May 30; Ch. 332, S. B. 98, approved May 24.)

California - Federal Reclamation Bureau Contracts. Permits water storage districts to contract with the Federal Reclamation Bureau for the construction, acquisition, operation, and maintenance of water supply works for irrigation, drainage and storage. (Ch. 1173, A.B. 1817, approved July 14.)

California - Water Storage and Conservation District Act. Provides for water storage and conservation districts to supply water for irrigation and conserve water by sinking or spreading it. Detailed sections on officers, powers, taxes, construction, undertaking bonds, financial administration, elections, dissolution, exclusion, inclusion and Federal cooperation are included in the act. (Ch. 1253, S. B. 1182, approved July 17.)

California - Palo Alto District. Empowers the Palo Alto Irrigation District to acquire, develop, and dispose of electric power and right-of-ways for power lines. (Ch. 607, S. B. 545, approved June 6.)

California - Drainage by irrigation Districts. Deletes requirement that irrigation districts provide for drainage when it appears proper and beneficial and substitutes the provision that drainage when made necessary by irrigation is required only in cases where it is economically reasonable. (Ch. 461, S. B. 550, approved May 30.)

California - Federal Aid. Memorializes Congress to increase appropriations of funds for the Central Valley water project. (A. J. R. 6, S. J. R. 7, approved Jan. 24.)

Colorado - Southwestern Conservation District. Creates the Southwestern Water Conservation District for the conservation of the water of the Don Juan and Delores Rivers in the interests of irrigation and general welfare. The district is to comprise the counties of San Juan, La Planta, and Hinsdale, and is to be managed by a board of directors. The district, in its corporate capacity, is authorized to take any steps necessary in controlling the water resources. Special assessment districts may be organized for the purpose of establishing effective agencies for securing funds for the construction of special improvements. The district board, upon two-thirds vote, may levy a general tax not to exceed two-tenths of a mill for general overhead expenses of the district.

To carry on and maintain special improvement projects, sub-districts may be organized within the main district. Sub-districts can be created upon a petition of a majority of the landowners in the proposed district. Application is made to the district court, which, after formal hearing, may grant the application. Districts are to be known as "Water Users' Association No."

Sub-districts may issue bonds for improvement projects. Obligations of the sub-districts are not to be considered as obligations of the parent district. (Ch. 231, H. B. 795, approved April 16.)

Colorado - Livestock Water Tanks. Permits individuals to create small dam reservoirs, to be known as livestock water tanks, with the approval of plans and specifications by the State engineer. No stock water tanks are to exceed 10 acre feet or a vertical height of 15 feet and are not to be used for irrigation purposes. Dams are to be numbered according to their time of building, and are to be given water priority rights accordingly. (Ch. 163, H. B. 750, approved April 17.)

Idaho - Redemption Privileges. Extends the redemption privileges on irrigation districts so that when the redemptioner pays one-half year's delinquency and one-half year's current undelinquent assessment before the next semi-annual tax delinquency date, the period of redemption on the remaining delinquency is automatically extended to the next following semi-annual tax delinquency date. (Ch. 105, H. B. 214, approved March 7.)

Idaho - Refunding Procedure. Permits irrigation districts to issue funding bonds for the payment of warrants issued prior to 1941, wherever the refunding can be done at profit, and the interest on bonds does not exceed six percent per annum (Ch. 30, S. B. 33, approved Feb. 14.)

Idaho - Financial Reporting. Requires the district directors to publish annually a full and correct financial statement of the district. (Ch. 170, H. B. 280, approved March 15.)

Kansas - Drought Relief. Authorizes county commissioners, when they declare that a drought emergency exists, to appropriate from the general fund such monies as are necessary for the purchase and operation of machinery for the construction and maintenance of drought-relief water supply projects. When owners of land hime county machinery, unpaid amounts are to constitute a lien against the land. (Ch. 6, S. B. 159, approved March 10.)

Kansas - Irrigation District Enabling Act. Enacts a complete irrigation districts law but does not repeal existing statutes relating to the organization of irrigation districts on a county basis. The new law provides for irrigation districts irrespective of county boundaries, and the power of clearance and approval rests with the chief engineer of the Division of Water Resources instead of county commissioners

Seventy percent of the holders of title to land aggregating more than 60 acres may, if their land acreage is 60 percent or more of the proposed district, petition the chief engineer of the Division of Water Resources for

the organization of an irrigation district. If approved, the district is organized as a corporation with powers to issue bonds and levy taxes and assessments. The officers of the district are to be three landowners of the district elected by electors of the district. The directors are to appoint an assessor who is to levy a tax, not to exceed two mills, on all property in the district for financing preliminary plans and expenses. Assessments for project and construction costs are to be based upon the benefits accruing to the lands. The State engineer must approve all irrigation project plans. Bond issues for projects must be submitted to referendum. Procedure for the letting of contracts is stipulated.

Any irrigation district may enter into agreement with any Federal agency for the establishment of the district and the construction of project works, except that all assessments for such construction must be approved at a referendum. A majority of the members of a district or a majority of its board members may petition the State engineer for dissolution of the district. He may grant the petition if it appears that the district has ceased to function. (Ch. 262, H. B. 318, approved March 31.)

Kansas - Storage Dams. Gives to any landowner who constructs a damreservoir across a dry watercourse on any stream or watercourse draining an area not exceeding 10 square miles a reduction in assessed valuation of the acreage upon which the reservoir is located. The reduction is not to exceed in any case \$3,500 nor be more than 40 percent of the valuation of the acreage; rates are stated in the act. All plans must be approved by the engineer of the Division of Water Resources.

Whenever the county board in periods of drought declares an emergency, it may, after notifying the owner, impound the water in the reservoirs constructed under this act and grant access to persons obtaining water. Where landowners donate land to the State for the construction of a reservoir, they are to receive a rate reduction for 20 years and the \$3,500 limitation does not apply to these lands. (Ch. 400, S. B. 160, approved March 21.)

Kansas - State Dam Surveys and Plans. Authorizes the State Division of Water Resources upon the request of an individual owning land in the State and upon payment of a \$5.00 filing fee, to make surveys and prepare plans and specifications for reservoirs to impound water by the construction of dams. This service may be rendered only when the proposed reservoir will be capable of impounding water to a depth at the dam of not less than 10 feet between spillway level and the natural level of the stream. (Ch. 5, H. B. 215, approved April 3.)

Montana - Memorials to the President and Congress. To pass an act for the construction of water storage dams by the War Department, with assurance that Montana and Wyoming citizens be given adequate domestic and irrigation waters through appropriate dams on the Big Horn in Montana and Boysen, Wyoming. (S. J. M. 15, approved March 6.)

For the construction of a water conservation project in the valley of the Little Missouri River. (S. J. M. 4, approved Feb. 6.)

For legislation providing for the appropriate use of the Fort Peck Dam in the interests of irrigation. (H. M. 1, filed Jan. 15.)

Nebraska - Court Procedure. No person seeking injunctive relief to require delivery of water for irrigation shall, when the State engineer or similar officials are parties to the action, be granted a peremptory mandamus in the first instance or a temporary injunction until there has been an opportunity for a hearing, and registered notice has been sent to the State engineer and all private appropriators of water whose rights might be affected. (Ch. 29, L. B. 17, approved May 22.)

Nevada - Interstate Cooperation. Enables any irrigation district organized in an adjoining State which now holds property in Nevada to acquire title, by purchase or condemnation, to any other property within the watershed necessary for the operation of the irrigation district. The act applies only when neighboring States grant reciprocal rights. (Ch. 180, A. B. 219, approved March 31.)

New Mexico - Irrigation Ditches. Continuous use of ditches for five years raises a conclusive presumption between the parties that the owners of the land upon which the ditch is located have made a grant for this purpose. (Ch. 155, H. B. 144, approved April 15.)

North Dakota - Irrigation Corporations. Authorizes the formation of corporations for the purpose of acquiring water rights and maintaining irrigation systems, with all powers necessary to sell and distribute water to members and stockholders. The incorporation articles are to state whether water may be sold only to owners of stock, and that stock must be appurtenant to the lands serviced, except that water may be sold at any time to a Federal or State agency (Ch. 120, H. B. 168, approved March 17.)

North Dakota - Irrigation Law Amendments. Chapter 198 amends the law relating to irrigation districts by changing the number of electors who may organize districts from seven to five, giving additional voting rights to electors for acreage owned, and by generally amending procedure with regard to board meetings. The law also prohibits the State engineer from dividing districts into divisions for election purposes unless the district embraces 10,000 acres of land.

Chapter 299 provides for the dissolution of irrigation districts when a group of electors owning the majority acreage so petition, and upon a referendum of favorable majority, the directors of the district are to take steps toward dissolution. The district may not be dissolved until all liabilities have been met. Surplus money is to be distributed to landowners of the district in proportion to the land they own. (Ch. 298, H. B. 166, approved March 7, Ch. 299, S. B. 174, approved March 13.)

North Dakota - Missouri River Project. Memorializes Congress, in the interests of conservation and irrigation, to construct the Missouri River diversion project (S. C. R. M., filed March 4.)

Oklahoma - District Powers. Authorizes irrigation districts to acquire privately-owned or State-owned land for the construction, operation or maintenance of water supply works, or conveyance to the United States. (S. B. 127, approved Feb. 28.)

Oklahoma - County Highways. Authorizes county commissioners to grant to the United States or any irrigation district, conservancy district, or water users' association the right to alter or destroy any county highway for the construction of an irrigation or defense project. The United States and irrigation districts are given the right to construct irrigation canals and ditches across or along existing highways. (S. B. 125.)

Texas - Dam Construction. Amends Ch. 136, Acts of the 39th Legislature, to provide that anyone may construct a dam or reservoir to impound or contain not to exceed 50 acre-feet of water for domestic and livestock purposes, without securing a permit. (H. B. 69.)

Texas - Annexation to Districts. Territory not embraced in a water improvement district may be annexed upon the filing of a petition signed by 50 landowners or a majority of the landowners of the district and ratified at an election held for that purpose. The added territory is to be subject to all laws governing the district and bear its pro rata part of the indebtedness or taxes of the district to which it is added. (H. B. 752.)

Texas - Exclusion of Unirrigated Land. Provides procedure for excluding unirrigated lands from boundaries of water control and improvement districts where the district has an established and operating irrigating system from which only a part of the lands within the district can be irrigated. Procedures concerning methods of keeping debt accounts, tax rolls, taxation, and privileges to owners are established. (H. B. 745.)

Texas - San Jacinto River District. Amends Ch. 426, Acts of the 45th Legislature, which creates the San Jacinto River Conservation and Reclamation District, and defines the powers and duties of the district. Four new subsections to Section 3 are added which provide: (1) for reforestation of the watershed area to prevent soil erosion; (2) for authorization to establish and collect rates for the sale and use of water, water connections, power, electric energy, and other services supplied by the district; and (3) for power to enter into contracts with political subdivisions and individuals for water storage facilities and facilities necessary to the transportation and sale of hydro-electric power. Revenues from these contracts may be apportioned to other agencies and districts. The Reclamation Department of the Land Office is required, prior to September 1941, to establish the boundaries of the district, and a permanent board of directors consisting of seven members is set up to manage its affairs. The permanent board is to be appointed by the State Board of Water Engineers, whereas the temporary board of six members was appointed by the governor. The board will have all powers necessary to achieve the plans intended in the creation of the district. (H. B. 828.)

Utah - Water Conservancy Districts. Authorizes the creation of districts to be known as water conservancy districts for the control and use of

unappropriated waters for domestic, manufacturing, irrigation, power, and other uses. Twenty-five percent of the owners in a proposed district whose land must individually have an assessed value of not less than \$300, and five percent of the owners of non-irrigated lands which are within the limits of a city or town which is included in the proposed district may petition the district court for the creation of the district. The court may, after hearing, providing a petition in opposition is not filed, authorize the creation of the district. The petition in opposition to be successful must include 25 of the landowners of the district, plus five percent from non-irrigated lands of municipalities, with a total valuation of not less than \$35,000. No district can be created the valuation of which is less than \$50,000, nor can any city of more than 25,000 be included without the approval of the city executive and legislative body. At any time after a district has been created, the board upon petition may change the boundaries of the district.

The court is authorized to appoint a board of directors of not more than 11 persons. The board may employ a chief engineer, attorney, and other necessary employees, and has all powers necessary to establish and maintain construction projects and occupy lands necessary to the operation of the district. Sub-districts may be organized within the main district to carry out special benefit projects. Directors of the main district are directors also of the sub-district.

The district board may levy a general tax of one-half mill on all property within the district prior to the delivery of water from the construction works, and one mill thereafter. The board is also authorized to sell water to municipalities, to irrigation districts, and to petitioning owners of land within the district. Additional taxes may be levied in any year to pay deficiencies of the district, provided that the levy does not exceed one-half mill on the general property of the district, does not impose a payment in excess of 25 percent of anticipated revenues from all sources, and is equitably distributed according to the uses and benefits desired. Tax collection is to be by the county or city officer. Delinquent properties are to be sold at the regular tax sale.

Bonds may be issued by the district to finance construction works; such bonds to bear not more than six percent interest and to be payable within 10 to 50 years of date of issuance. A majority of the electors of the district voting must approve the bond issue. (Ch. 99, S. B. 234, approved March 24.)

Washington - Assessments. Establishes a date upon which assessments shall be payable at the option of the district, providing a discount of 10 percent of the assessment when payment is made on or before this date, and prescribing the duties of certain county officers with respect to the levy and collection of assessments. This act applies to districts under contract with the United States. (Ch. 141, H. B. 426, approved March 21.)

Washington - Surplus Power and Fire Protection. Amends Section 2 of Ch. 138, Laws of 1923, as amended, by authorizing irrigation districts to sell surplus power, generated in conjunction with the irrigation program, to

individuals or companies, subject to the limitation that no contract entered into by the district for the sale of electrical energy shall be for a period of longer than 10 years unless ratified by the voters of the district; and by providing that the district may acquire, install, and operate, as part of the irrigation district's water system, a fire protection system, mains, and hydrants. (Ch. 143, H. B. 51, approved March 21.)

Washington - Tax Delinquent Land. Property acquired by an irrigation district to satisfy unpaid assessments and which has been resold shall be returned to the assessment rolls and be subject to taxation. (Ch. 157, H. B. 254, approved March 21.)

Washington - Withdrawal of Territory. Establishes the procedure whereby territory which cannot be supplied with water at reasonable cost may be withdrawn from the water district. A petition signed by at least 25 percent of the qualified electors in the territory proposed to be withdrawn must be presented to the commissioners of the water district, who advertise and conduct hearings to determine the propriety of withdrawing this area. The water district commissioners, in turn, petition the county commissioners, informing them of the finding that such withdrawal is deemed conducive to the welfare of the district. The county commissioners advertise and hold hearings on the petition, and if it appears that such withdrawal is not conducive to the general welfare of the district, the county commissioners call and hold a special election, at which the question of whether or not the area should be withdrawn is presented to the qualified electors of the water district. If a majority of those voting are in favor of such withdrawal, the county commissioners shall by resolution declare the area withdrawn. If the county commissioners decide that the area should be withdrawn, upon receipt of the petition from the water district commissioners, they shall declare the area withdrawn without holding an election on the question. All taxes and assessments levied against property thus withdrawn from the district shall remain a lien against the property until satisfied. (Ch. 55, S. B. 200, approved March 10.)

Wyoming - Little Missouri River. Memorializes Congress to construct, under powers of the Case-Wheeler Act, a water conservation project for the irrigation of lands in the Little Missouri Valley in Wyoming and Montana. (H. J. M. 2, approved Feb. 4.)

Pollution

Arkansas - Stream Control Commission. Creates a Stream Control Commission to regulate private and public waste disposal and to control pollution of the streams and waterways of the State. (Act 122.)

California - Mining Operations. Protects water supplies from pollution resulting from placer mining operations by requiring that certain measures be taken and that reports of contemplated work be filed. (Ch. 1215, A. B. 2006, approved July 16.)

Delaware - Delaware River Basin Compact。 (See Governmental Cooperation.)

Maine - Sanitary Water Board. Creates a Sanitary Water Board composed of the commissioners of health and welfare, agriculture, and inland fisheries and game, the chairman of the Public Utilities Commission, two representatives of manufacturing interests, and two representatives of the municipalities, to investigate the pollution of streams in Maine and to recommend to persons responsible for this condition ways and means of eliminating such pollution. (Ch. 209, approved April 9.)

Massachusetts - Powers of Department of Health. The Department of Health is to establish rules and regulations to prevent pollution or contamination of any or all lakes, ponds, streams, tidal waters, and flats within the State with approval of the governor and council. These regulations are not to affect existing industries or sewage systems. (Ch. 388, approved June 18.)

Nebraska - Pollution Prevention. Regulates the manner of plugging abandoned gas and oil wells and requires compliance with the regulations of the State geologist to protect surface and underground water supplies. (Ch. 118, L. B. 90, approved May 23.)

West Virginia - Potomac River Basin. (See Governmental Cooperation.)

Miscellaneous

Arkansas - Arkansas Valley Authority. Petitions Congress to create the Arkansas Valley Authority which is to improve navigation and control floods on the Arkansas. St. Francis, Red, and White Rivers. (S. C. R. 6.)

California - Joint Users. Provides that joint users of wells, ditches flumes, pipe lines, conduits, and pumping plants shall be liable for maintenance and repair in proportion to their use of the water. Court action might be brought to determine their respective rights and liabilities in the improvement (Ch 499, A B 956, approved May 29.)

California - Water Resources Plan. Adopts the coordinated plan for the conservation, development, and utilization of the water resources of the State as set forth in the report prepared by the Department of Public Works (Ch. 1185, S. B. 785, approved July 15.)

California - Beneficial Uses. Diversion of water for underground storage is a beneficial use if the water is later applied to the beneficial use for which the appropriation and storage was made. The qualifications of ownership of the right to use water and that the water be withdrawn for use in territory served by the owner of the right are deleted. (Ch. 1036, A. B. 937, approved July 12.)

California - Water Code. Appropriates \$7,350 to the California Code Commission for completion of the water code. (Ch. 911, S. B. 969, approved July 2.)

California - Ocean Beaches. Appropriates \$500,000 to the Division of Parks for the acquisition, development, and protection of ocean beaches, but the money must be matched by other than State funds and may be spent only in counties having a master plan for beaches. (Ch. 942, A. B. 1327, approved July 11.)

Indiana - Lake Levels. Prohibits the lowering more than 12 inches below high water marks of lakes covering more than 20 acres. (Ch. 114, H. B. 273, approved March 6.)

Minnesota - Dam Site Acquisition. Amends the code to enable the commissioner of conservation, in the interests of public health and welfare, to acquire any dam sites, water rights, etc., for the development of a State water conservation program. (Ch. 88, H. F. 355, approved March 28.)

Nebraska - Water Rights. Determines the order of priority of the appropriation of water from natural streams, and places agricultural ase above manufacturing and power uses. Inferior rights to water are not to be superseded by superior rights unless just compensation is paid. A special water claims court is created to hear disputes on the amounts to be paid. (Ch. 138, L. B. 202.)

New Mexico - Water Code Amendments. Important amendments to the water code include: (1) changes the procedure and amount of filing fees required in connection with water projects; (2) limits the time for the completion of a water project to five years, except that the State engineer may grant extensions of time where one-fourth of the construction work has been completed and all evidence indicates that the constructionist is in good faith; (3) places all dams exceeding 10 feet in height or impounding more than 10 acre feet of water under the authority of the State engineer; and (4) authorizes the State engineer to assume control over all interstate streams where owners' rights have been subject to litigation in Federal court or courts of another State, except those waters which are part of a conservancy or irrigation district or a Federal reclamation project. (Ch. 126, S. B. 156, approved April 15.)

New Mexico - Artesian Conservancy Districts. Amends the artesian conservancy district law to give the district the same rights and powers with regard to all underground waters within the boundaries of the district as it now has for artesian waters. A district, to appropriate underground waters, must file a petition with the district court, which, after hearing, may extend the district's control to these waters. (Ch. 98, S. B. 71, approved April 14.)

North Dakota - Navigability of Streams. Because of the Supreme Court decision on the navigability of streams, this resolution memorializes Congress to pass legislation declaring the Yellowstone River and that part of the Missouri River in North Dakota as non-navigable. (S. C. R. Y, filed March 11.)

Ohio - Water Supply Board. Creates the Ohio Water Supply Board to study and interpret all available information and statistics pertaining to

the use, supply conservation, and replenishment of the consumable underground and surface waters of the State and to make an annual report. (H B 100, approved May 8.)

Oklahoma - Washita River Basin. Memorializes Congress to lend cooperation and support in protecting and developing the soils and warer resources of the Washita river basin. (S. R. 18.)

South Dakota - Artesian Well Taxes. Repeals the taxes placed on artesian wells. Money remaining in the artesian well fund is transferred to the general fund (Ch. 369, H. B. 44, approved Feb. 18)

South Dakota - Underground Waters. Authorizes the continuance of the geological survey which is to include an appraisal of the underground water resources of the State. An appropriation of \$17,500 is made. (Ch. 178. S. B. 121, approved Feb. 19.)

Tennessee - Cumberland River Valley. Memorializes Congress to include the Cumberland River Valley in the TVA development plan. (H. J. R. 3, approved Jan. 20.)

Texas - Pecos River Waters. (See Governmental Cooperation.)

Texas - State Aid. Appropriates \$68,000 for loans to 10 conservation and reclamation districts to be used in making surveys and investigations as a basis for preparing construction plans. (M. B. 83.)

Utah - Appalachian Power Case. Memorializes Congress to adopt a constitutional amendment or enact legislation to overcome the decision of the Supreme Court in the Appalachian Power Case, which thereby curtailed the power of States in their use of streams. (S. J. M. 1, approved Feb. 13.)

Washington - Insolvent Districts. Amends the law by authorizing the State director of conservation and development, when the State holds the entire issue of bonds of an irrigation, diking, or drainage district which is unable to meet its obligations to the State as they mature, to contract with the district to extend such obligations, adopt a lower interest rate or a longer term, refund the bonds, or cancel a portion of the bonds and interest thereon, and exchange the remaining bonds for refunding bonds, when the director decides this action will protect the State's investment. If the State owns a portion of the bonds, the director may enter similar arrangements if the bondholders of 90 percent of the bonds not held by the State agree to similar action on their holdings, or may cancel the State-held bonds and substitute for them a contract to pay such indebtedness from the proceeds of the sale of district property. (Ch. 39, H. B. 120, approved March 4)

Wyoming - Water Conservation Projects. The provisions of Section 6 of Article 16, prohibiting the State from engaging in any work of internal improvements unless authorized by a two-thirds vote of the people, shall not apply to works designed for water conservation. The legislature is granted power to assist any soil conservation, drainage, power, or other district in

the construction of works designed for water conservation. (Constitutional amendment, ratified by electors Nov. 5, 1940.)

Wyoming - Navigable Waters. Because of the Supreme Court interpretation of navigable streams, this memorial asks Congress to enact legislation which will declare 22 rivers of Wyoming as non-navigable waters. (H. J. M. 7, approved Feb. 20.)

Wyoming - Tabulation of Water Rights. Authorizes the State Board of Control to employ competent assistants to edit the "Tabulations of Adjudicated Water Rights." Tabulations are to be in four volumes for the water division of the State, and water rights are to be arranged according to priority and source of supply. The law provides for distribution and sale of the tabulation. (Ch. 120, S. F. 62, approved Feb. 25.)

Wyoming - Interstate Streams Commission. (See Governmental Cooperation.)

ZONING AND PLANNING

Airport Approach Zoning

The following States have adopted airport approach zoning enabling acts authorizing local units of government to regulate height of structures and adopt land use regulations for zones around airports:

Illinois. (S. B. 493, adopted July 29.)
Maine. (Ch. 142, approved April 1.)
Massachusetts. (Ch. 537, approved July 28.)
New Mexico. (Ch. 171, H. B. 206, approved April 16.)
North Carolina. (Ch. 250, S. B. 162, approved March 15.)
Wisconsin. (Ch. 195, approved June 3.)
Wyoming. (Ch. 110, S. F. 55, approved Feb. 24.)

Planning Commissions

California - County Cooperation. Authorizes counties and municipalities included in a regional planning district to contract with other counties or municipalities to prepare master plans and perform other planning functions. (Ch. 1177, A.B. 2440, approved July 14.)

Delaware - Reorganizes New Castle County Commission. The reorganized New Castle County Planning Commission is to prepare a master plan for this area and cooperate with United States, State, or local units of government within or outside Delaware. Cities and towns can come under the jurisdiction of the Commission at their request. Portions of the master plan may be adopted after public hearings for certain areas or for certain subject matters. Approval to all plans must be given by the levy court and also by the highway department if the plan affects roads.

The establishment of roads, parks, public ways, public buildings, and certain public utilities and the augustion or sale of public land must be approved by the Commission, but a disapproval can be overruled by a two-thirds vote of the board or body wishing to take the action. Subdivision plats must be approved by the Commission before the recorder can accept them for filing, and rules governing subdivisions should be adopted by the Commission. Sale of lots or land by metes and bounds in unapproved subdivisions is forbidden. (Ch. 266, approved May 21)

Nebraska - State Planning Board. Abolishes the State Planning Board (Ch. 185, L. B. 8.)

Nevada - Planning Fnabling Act. Authorizes the legislative bodies of counties and cities having more than 15,000 population to create by ordinance a planning commission of rine members. Regional planning districts may be created where two or more contiguous political subdivisions agree. All of these commissions have the same powers except that the regional commissions' plans are to be coordinated with city and county plans, and where a city or county commission exists, the regional commission has no power over subdivisions.

The planning commission is to prepare and adopt, after public hearing, a master plan which is to anclude plans for conservation, land use, recreation, streets and highways, transportation, transit, public service and facilities, public buildings, community design, housing, and economics. The governing body of any courty city of region is authorized, after public hearing, to adopt the master plan or any part of that plan. The city, county or region may, after public hearing, be divided into as many districts as are necessary to control the use and structure of buildings and the use of land. Any ordinances necessary may be premulgated to carry out the master plan. A board of adjustment of three members may be created to hear appeals. Unanimous vote of the board is necessary to reverse any zoning provision or administrative order.

No subdivision may be platted without approval of the planning commission. Where the subdivision as within three miles of a city boundary, the city commission has power to approve the division plans (Ch. 110, S. B. 30, approved March 28.)

New York - Division of State Planning. (See Governmental Structure and Administration.)

Oklahoma - Enabling Act. Authorizes the organization of regional planning commissions with jurisdiction over all land within a county not included within corporate limits of any nunccipality and such other land necessary to carry out the purposes of the law. The commission is to prepare plans for the systematic betterment and development of property, transportation, public service facilities, recreational areas, forest and planting areas, water and sewage systems, airports, radio towers, residences, building and manufacturing, and the use of land and structures, and the administration of publicly owned land

The commission is also to cooperate with other governmental units, approve location and designs of public utilities, street location, and subdivision plats, and prepare a land use plan. All plans, regulations, or restrictions must be filed with the State Planning and Resources Board. (S. B. 152.)

Utah - Planning Board. Repeals Ch. 71 of the 1935 Laws creating the State Planning Board. (Ch. 26, H. B. 13, approved April 1.)

West Virginia - Planning Board. Creates a State Planning Board of 12 members, five to be appointed by the governor and seven to be ex officio members, heads of State departments. The board is authorized to formulate long-time plans for the development of the State and serve as a consulting agency to local units of government. (Ch. 79, S. B. 152.)

Roadside Development and Signboard Control

Florida - Outdoor Advertising. Regulates outdoor advertising outside the corporate limits of municipalities. Outdoor advertisers are required to pay a license fee graduated on the basis of the number of counties in which they operate, and permit fees of two cents per square foot must be paid for each individual sign. A tag indicating payment of the fee must be attached to each sign or it is subject to removal. The State Road Department is to administer the law. (Ch. 20446, S. B. 15, approved May 27.)

Oregon - Roadside Problems. Creates an interim committee of five members, two from the Senate and three from the House, to consider the roadside problem and its relation to recreational and economic resources of the State. (S. J. Res. 19.)

Vermont - Signboard Law Amended. Amends law relating to the regulations of outdoor advertising. Section 8338 is amended by the definition of certain terms. Section 8343 is amended by strengthening the conditions under which signs exempted from the permit requirement may be erected. Section 8347 is amended to provide that special monthly permits may not be renewed within the year during which they are issued. The amendment to Section 8349 applies to the exemption of directional signs erected by the owners of businesses within the town in which a business is located, or within towns adjacent thereto. Section 8354 is amended by authorizing the State Highway Department or the town selectmen to remove signs erected within prohibited areas. (Act 187, approved March 21.)

Wisconsin - Roadside Parks. Authorizes the Highway Commission to landscape rights-of-way and develop and maintain roadside park areas along State trunk highway systems. A sum of \$20,000 is to be annually appropriated. (Ch. 117, S. B. 275, approved May 20.)

Rural Land Use Zoning

Georgia - County Zoning Law. Authorizes Bryan and Liberty Counties' commissioners to zone the unincorporated section of the county and create

districts necessary for land-use control. The commissioners are given power to appoint a planning board of five to seven members, and a board of adjustment of three members; either of these bodies may form a joint board with other counties.

At least one hearing must be held by the zoning board and one by the commissioners before the adoption of any regulation. Amendments to plans must be submitted to the zoning board before action may be taken; the zoning board's power is only advisory. The board of adjustment may make adjustments in the ordinances after written protest and hearing by any individual or administrative officer. Appeals from the board of adjustment are to go to the superior court. Non-conforming uses are allowed to continue, except that the county commissioners may provide a formula of termination which will allow for the recovery of amortization of the investment in the non-conformance. (Ch. 236, approved March 22.)

Kansas - County Zoning Law Amended. Chapter 196 changes population requirements and limits the township zoning budget to a one-fourth mill levy. Chapter 197 makes minor changes in the zoning law applicable to larger counties. The zoning board is changed to a planning board which is to prepare a master plan and may regulate building lines along highways. (Ch. 196, H. B. 30, approved April 8; Ch. 197, S. B 225, approved April 2)

Maine - Acceptance of Zoning Ordinances. Requires zoning ordinances to be approved by the electors before becoming effective. (Ch. 260, approved April 21.)

Maryland - Zoning Law Amended. Talbot County made subject to the provisions of the zoning and planning law. (Ch. 523, S B. 570, approved June 1.)

Michigan - Zoning Law Extended. Extends provisions of township zoning and land use regulation law to all organized counties with more than 1,500 population. (Act 339, H. B. 195.)

South Dakota - Rural Zoning Enabling Act. Empowers counties to regulate the use and occupancy of land for trade, industry, residence, recreation, agriculture, grazing, irrigation, water conservation, or forestry purposes. Any county board, when deemed advisable or upon petition of 10 percent of the county's qualified electors, may appoint a zoning commission of three to five members. Two or more counties may appoint members to a regional zoning commission and any plans of a regional commission are to be submitted to a county zoning commission for adoption.

The zoning commission may divide the county into such districts as are necessary and set up regulations for each district. The county board is required to hold hearings on the zoning commission's plans. Unless 15 percent of the electors residing in the district affected protest in writing, the commissions are to submit the ordinances to vote at the next general election. A majority approval is required to put them in effect. Aggrieved persons must within 30 days of approval commence action for annulment.

All non-conforming uses may remain except that should they be discontinued for two years, the county board may refuse any subsequent use. Enforcement of the law can be imposed by the county board upon any county officer or department whose duties would be included within the scope of this act. (Ch. 216, H. B. 278, approved March 12.)

Utah - County Zoning Law. Provides a comprehensive law whereby counties or portions of counties in unincorporated areas may be zoned to regulate the uses of buildings and land for trade, industry, recreation, and other purposes. Regulations adopted are to consider and include classification of land uses and distribution of land development and utilization, protection of the tax base, securing economy in governmental expenditures, fostering the State's agricultural and other industries, and the protection of both urban and non-urban development.

County commissioners are authorized to appoint an unpaid commission of seven members to be the county planning commission, except that in counties of less than 15,000 population, the county commissioners are to constitute the planning commission. The planning commission is authorized to prepare a master plan which may be adopted only after hearing and an affirmative vote of not less than the majority of the planning commission and the county commissioners acting jointly. Before any master plan or zoning ordinance may be adopted, it must be submitted to the State planning board for advice and recommendation. Amendments to the master plan may be adopted only after hearing and a vote of not less than the majority of the entire membership of the county board should the planning commission disapprove.

The procedure for the creation of zones and districts is identical to that of the master plan. When a county planning commission has not been created, the county commissioners may, upon the petition of 50 owners of real property within the district proposed, appoint a district planning commission of three members for zoning certain portions of the unincorporated area of the county. The district commission has all the powers of a county planning commission in so far as the regulations relate to the district. Pending the appointment of a county or district planning commission, the county commissioners may promulgate, without hearing, temporary regulations to be effective for a period not to exceed six months.

Non-conforming uses are to remain but they may be eliminated if a formula for compensation is adopted. A board of adjustment of from three to five members must be created for those counties which enact zoning laws. Not more than half the members of the adjustment board may be members of the planning commission. The concurring vote of four members of the board, in case of a five-member board, and of three members in case of a three-member board, is necessary to reverse or change any order in favor of the appellant. (Ch. 23, S. B. 132, approved March 22.)

Miscellaneous

Florida - Use of Red Clay Subsoils. (See Services to Agriculture.)

Florida - Soil Survey. Authorizes a State-wide survey and mapping of soils in Florida through the cooperation of State and county agencies with the United States Department of Agriculture under the State supervision of the agricultural experiment station of the University of Florida. An annual appropriation of \$10,000 is made, to be matched by county and Federal funds. The survey and maps are to be the basis of: (1) development of an intelligent research program on the agricultural potentialities of the soils; (2) organization of effective soil conservation and land use programs; (3) agricultural extension and home demonstration work; (4) highway and secondary road planning; (5) establishment of equitable land tax assessments; (6) agricultural teaching; and (7) development of a sound body of helpful agricultural information for nation-wide distribution to landowners. (Ch. 20454, S. B. 288, approved May 27.)

Florida - Cooperative Planning. (See Governmental Cooperation.)

Minnesota - Rehabilitation of Iron Range Region. Sets aside five percent for the year 1941 and 10 percent thereafter of the iron ore occupation tax fund, to assist in rehabilitating areas that have suffered unemployment and economic loss as a result of the removal of natural resources. The governor is authorized to appoint a commissioner of iron resources and range rehabilitation, who is to assist counties in distress and formulate plans for the economic redevelopment of the area and the vocational rehabilitation of its residents. It is estimated that this fund percentage will amount to one-half million dollars. (Ch. 544, H. F. 948, approved April 28.)

Missouri - Real Estate Commission. Creates a Real Estate Commission to license and regulate real estate dealers. (S. B. 85, approved July 31.)

Missouri - National Defense Area Zoning. Counties in which are located or which are adjacent to national defense projects, camps, forts, etc., may adopt master plans for unincorporated areas and subdivision controls. The plans are subject to approval by the State planning board, commissioner of health, and the highway commission. (C. S. S. B. 172, approved August 8.)

Nebraska - National Defense Area Zoning. Chapter 131 provides for the consolidation of cities, villages, and counties into State zoning districts under control of the governor's advisory defense committee when Federal forts, airports, or military manufacturing or assembly plants are located in that area. A technical staff is to be appointed for each district to recommend regulations for the area, submit a property regulation map and report to the local governing bodies, determine the size of the area and allocate costs of technical service to the local units. The local governmental units may then approve or amend these regulations and submit their action to the technical staff.

Counties are authorized to zone outside the corporate limits of municipalities and adopt standard building, plumbing, fire prevention and electrical codes by reference. Conflicts in the regulations adopted under this act and those enacted under other statutes or local ordinances as to the size of yard, court, or open spaces, height of buildings, and percent of lot occupied are to be resolved in favor of whichever standards are higher.

Chapter 129 authorizes the creation of State zoning districts where airports of the public utility class are located, and grants to such districts the additional power to regulate all structures, natural or constructed, within three miles of the airport. (Ch. 131, L. B. 495, approved March 19; Ch. 129, L. B. 349, approved May 23.)

New Hampshire - Isolated Real Estate. Authorizes towns to purchase isolated real estate uneconomic for farm or home use and dispose of it for recreational, forestry, and other purposes. (Ch. 66, approved April 15.)

Ohio - Building Codes. Boards of county commissioners may adopt building codes regulating the safety and sanitary conditions of buildings outside the incorporated areas. Residential buildings used or occupied by farmers are excluded from the provisions of this law. (S. B. 232, approved June 6.)

INDEX OF STATE LEGISLATION

ARIZON	A	Page
	Abatement of Interest on Taxes	79
	Agricultural Proration	37
	Chattel Mortgages	15
	Citrus Fruit Standards	37
	Crop Liens	35
	Egg Standards.	37
	Federal Surplus Commodity Stamp Plan	23
	Financial Reports and Estimates	47
	Lease of State Land	50
	Livestock Import Duties	36
	Mineral Claims on Public Land	56
	Reduction of Interest Rates on State Held Mortgages	1.3
		64
	Sanitary Districts	
	Seed Laws	71
	Soil Conservation Districts	6
	Tax Anticipation Bonds	49
ARKANS	AS	. (
AITMANO		
	Abatement of Tax Penalties	79
	Arkansas Valley Authority	100
	Assessment Records	74
	Boundary Fences	34
	Community Recreation	64
	County School Boards	5 9
	Dairy Products Regulation	37
	Department of Education	30
	Drainage Tax Penalties	90
	Federal Flood Control Legislation	91
	Federal Surplus Commodity Stamp Plan	23
	Forcible Entry and Detainer	35
	Freight Rate Adjustments	41
P.,	Interstate Compact to Conserve Gas and Oil	# 25
	Livestock Sanitary Board	30
	Mineral Rights on Public Land	56
	Parks Commission	30
	Refunding Law	47
	Regional Housing Commissions	63
	Reservoir Behavior Study	24
	Rice Industry Promotion	67
	Sales Tax	49
	Sand and Gravel Removal	51
		59
		6
	Control At 1 Con The At	58
		3 8 99
	Tax Exemption of Cooperatives	
	Tax Title Confirmation Decrees	11
	Zear aller Contribution occides , , , , , , , , , , , , , , , , , , ,	85

ARKANSAS, cont.	Page
	49
	Tax
onemproyment compensation	LIAN 6 . 5 . 6 . 6 . 6 . 6 . 4J
CALIFORNIA	
Agricultural Marketing La	w Amendments
_	
	17
City and County Organicat	ions
	25
	w
	es
	nission
	u Contracts
	Scamp Plan 23
	,
	38
Forest Fire Patrols	17
Flood Control	
Land Ownership by Insurar	nce Companies
Land Purchases	51
Livestock Embargo Law	36
	s and Oil
	by the State
_	nsions
-	
	66
	ands
	74
	ts
	88
	45
	ition 59
	cts , 6
· · · · · · · · · · · · · · · · · · ·	ng Operations
	estry
	79
	85
Transfers of County Prope	erty
Unfair Trade Practices	37
Water Resources Plan	100
Water Storage and Conserv	vation Districts
COLORADO	
	y Committee 67
	County Boards , 69
	72
County Weed Control	73
Fire Protection Districts	64 · · · · · · · · · · · · · · · · · · ·

COLORA	DO, cont.		rage
	Forest Money Distribution		22
	Livestock Embargo Law		36
	Livestock Water Tanks		94
	Republican River Compact		25
	Soil Conservation Districts		6
	Southwestern Conservation District		93
	State Funds		49
	State Government Study		30
	Sugar Beet Production		42
	Tax Deed Procedure		85
	Tax Sale Approval		79
	Tax Sale Approval		17
CONNEC	TICUT		
	County Tax Levy		88
	Forestry Land Purchases		16
	In Lieu Payments by the State		76
	Interest on State Mortgage Loans		1.3
	Milk Industry Study		42
			38
	Milk Marketing Act		
	Out of State Dairy Farms		38
	Regional High School Districts		59
	Rural Electric Cooperatives		11
	Taxation of County Property	• •	45
DELAWA	RE		
	Agricultural Research Sub-Station		70
	Delaware River Basin Compact		25
	Ditch Tax Collection		47
	Gasoline Tax Exemptions		45
	In Lieu Payments by Housing Authorities		76
			66
	Japanese Beetle Control		38
	Marketing of Eggs		
	New Castle County Planning Commission		103
FLORID	A .		
	Advancement Council		30
	Agricultural Dealers' Licenses		39
	Agricultural and Marketing Board		42
	Citrus Fruit Research	41 4	70
	Codification of Tax Laws		88
	Community Forest Act		16
	Compensation of Tax Officials		74
	County Foresters		19
	County Hospitals		65
	County Libraries		65
	County Tax Levies		77
	Drainage Districts		90
	Erosion Control Districts		7
	Forest Fire Control		17
	Improvement Commission		30
			20

FLORID	A, cont.	raye
	Limited Agricultural Associations	11
	Livestock Market	39
	Marketing of Limes	38
	Motor Vehicle License Exemptions	45
	Naval Stores Products	38
	Occupational Tax	45
	Outdoor Advertising Regulations	105
	Petroleum Leases of Public Land	57
	Planning Board	27
	Poll Tax	49
	Public Safety Department	31
	Red Clay Subsoil Research	70
	Rural Housing Commissions	63
	Sale of Detached Parcels	51
	Sale of Limes	68
	School District Reorganization	59
	Sea Island Cotton Research	70
		71
	Seed Laws	108
	Soils Survey	49
	Special State Funds	
	State Mighway System	60
GEORGI	A	
	Conservation Tax Levy	8.8
	County Hospitals	65
	County Zoning Law	105
	Seed Laws ,	71
	State Park Authority	62
	State Publicity	68
	Tax Exemption of Cooperatives	11
	Term of Office of State Officials	31
	Veterinarian's Duties Transferred	31
	yelelimaitan s buties itansierieu	31
IDAHO		
	Burned-Over Areas	19
	Federal and State Cooperation	24
	Federal Surplus Commodity Stamp Plan	24
	In Lieu Payments for Migratory Labor Camps	76
	Leases of State Land	5 1
	Marketing of Potatoes	39
	Phosphate Industry	70
	Public Welfare Department	31
	Refunding Irrigation District Warrants	94
	Sale of School Lands	5 1
	State Accounting System	49
	Taxation of Mineral Rights	88
	Tax Lien Limitation	85
	Tax Redemption in Irrigation Districts ,	94
	Validation of Tax Deeds ,	86
	Weed Commissioner	73

ILLINOIS	rage
Additions to School Districts	- 59
Airport Approach Zoning Law	
Assessment of Property	
Boundary Lines	
Cities and Villages Law	
Conservation Code	
Delinquent Taxes	
Federal Surplus Commodity Stamp Plan	
Housing Authority Cooperation	
Interdepartmental Transfer of Public Land	
Interstate Compact to Conserve Gas and Oil	
Livestock Embargo Law	
Marketing of Milk	
Occupational Tax Exemptions	. 46
Oil Severance Tax	
Petroleum Leases of Public Land	. 57
Public Safety Department	
Seed Laws	
Soil Conservation Districts	
Strip Mining Investigation Commission	
Strip Wining Investigation Commission	. /
INDIANA	
Crop Canning	70
Delinquent Taxes	
Federal Surplus Commodity Stamp Plan	
Freight Rates	
Highway Commission	
Highway Survey	
Lake Level Regulation	
Marketing of Apples, Peaches, and Strawberries	
Marketing of Eggs	
Marketing of Milk	
Motor Vehicle License Fees	
Motor Vehicle Tax Distribution	
Soil Conservation Districts	
State Budget.	
State Government Reorganization	
Strip Mining	
Tax Administration	
Tax Sales	
Lan Dales ,	. 00
IOWA	
	20
Chick Hatcheries	
Commercial Fertilizers.	
Dairy Industry Commission	
Debt Limitation	
Landlord's Lien	
Refunding Law	47

IOWA.	cont.	rage
	Seed Laws	71
	Soil Conservation Districts	7
	Taxation of Agricultural Produce	46
	Tax Exemption of Cooperatives	12
	Valuation of Property	74
	Water Districts	65
		0.5
KANSAS	S	
	Budget Law Amendments	47
	Commission on Interstate Cooperation	25
	County Road System	61
	County Zoning Law	106
	Drought Relief	94
	Eminent Domain for Oil and Gas Development	10
	Federal Wheat Standards	39
	Foreign Trade	36
	In Lieu Payments by Rehabilitation Projects	75
	Interstate Compact to Conserve Gas and Oil	25
	Irrigation District Enabling Act	94
* *	Republican River Compact	25
	Rural Electric Cooperatives	11
	Rural Water Supply Districts	65
	Snow Shelter Belts	21
	Storage Dams	95
	Tax Limitation Increases	77
	Tax Protest Procedure	88
	Tax Sales and Redemption	80
	The bases and hodelings of the second of the	
KENTUC	CKY	
	School Fund Distribution.	59

MAINE		
	Airport Approach Zoning Law, ,	103
	Federal Surplus Commodity Stamp Plan	24
	Financial Audit	48
	Forest Slash Law	17
	Maintenance and Construction of Highways	61
	Potato Tax	68
· · ·	Rural Electric Cooperatives	11
	Sanitary Water Board	100
	School Tax Limitation , , , , , , , , , , , , , , , , , , ,	78
	Soil Conservation Districts	7
	State Mining Bureau	9
	Termination of Town Organization	28
	Uniform Accounting Procedures	48
MARYLA	AND	
	Board of Natural Resources.	32
	Federal Surplus Commodity Stamp Plan	24
	Fire Control Areas	18
		10

MARYLA	ND, cont.									Page
	Marketing of Milk									39
	Parkways and Freeways									
	Public Drainage Associations									
	Rural Electric Cooperatives									
	Seed Laws									
	Soil Erosion Commission									
	Tobacco Study									
	Zoning Law Amendments									
		·	•	·						100
MASSAC	HUSETTS									
	Airport Approach Zoning Law									
	Distribution of Federal Funds									
	Federal Surplus Commodity Stamp Plan									
	Forestry Advisory Committees	٠		٠	9	•	4	4		. 20
	Forestry, Federal Cooperation									
	Governmental Coordinating Study									
	Livestock Diversification	,							, ,	. 70
	Marketing of Milk			٠			20			. 39
	Motor Transportation.									
	Proceeds from Sale of Forest Products									
	Products Tax and Land Tax								0	. 22
	Ragweed Control							2	5	. 73
	State Reimbursements to Local Government .									
	State Aid for Highways									
	Stream Pollution Control									
	Tax Abatement Records									
	Tax Sales									
	Tax Title Validating Act									
	Town Manager									28
	Use of Forest Areas for National Defense									. 23
	Weather Forecasting									
MICHIG										
	Cannery Regulation									
	Commission on Interstate Cooperation			ria .		7			0 .	
	Condemnation Procedure	٠	n *	٠		4			e 1	5 1
	Department Expenditures									. 49
	Emergency Legislative Committee					4	w			49
	Frozen Food Lockers						r	0		. 43
	Highway Land Purchase	٠			ν	54	4*		,	62
	In Lieu Payments by Rehabilitation Projects			٠	n		0		e i	. 75
	Joint Ownership of Oil and Gas Lands			0	0	81		u.	u i	. 10
	Marketing of Milk		a u		v		۰		4	. 40
	Seed Laws						4		o	. 71
	Severance Tax Distribution					٠				. 49
	State Advertising									. 68
	State Department of Revenue									. 33
	Township Water Service									. 27
	Weed Control							•		. 73
	Zoning Law Extension									106

MINNES	SOTA							Pag	е
	Abatement of Tax Penalties		4				^	. 8	1
	Cannery Regulations								
	Cooperative Enabling Act								
	Cut Timber Identification								0
	Dam Site Acquisition								_
	Education Code							. 5	_
	Exchange of State Land							. 5	
	Farm Prices							. 4	_
	Federal In Lieu Payments Requested							•	-
	Federal Surplus Commodity Stamp Plan								_
	In Lieu Payments by Rehabilitation Projects							_	•
	Interdepartmental Transfers of Public Land								-
	Lease of Conservation Land								-
	Lease of Non-Conservation Land								
	Liens for Drainage Costs								
	Livestock Embargo Law								-
	Marketing of Apples								_
	Mortgage Moratorium Extensions								_
	Natural Resources Removal								
	Property Classification for Taxation								-
	Rehabilitation of Iron Range Region								
	Removal of Natural Resources from Tax Delinquent								
	Sale of State Land								
	Seed Laws								
	Tax Redemption								
	Tax Title Clearance								
	Timber Permits								
	Weed Removal	۰	0 (•	0	•	0	. 7	3
MISSOU	IR I								
	Apple Promotion				0	0	p	. 6	8
	Commission on Interstate Cooperation								5
	Constitutional Tax Limitation		e 1		٠		۰	. 7	8
	Hybrid Seed Corn	ú		9 0	4	0	64	. 7	2
	In Lieu Payments by Rehabilitation Projects	0	0 (۰	0	۵	. 7	5
	Land List	e	0 0		v	9	,	. 7	4
	National Defense Area Zoning	e	a 6	, ,	2	Θ	9	. 10	8
	National Defense Cooperative Act								7
	Real Estate Commission								8
	School District Consolidation	0		0 6	6	٥	0	。 5	9
	Warehouse Department								3
MONTAN	IA .								
	Beet Sugar Industry							2	7
	Delinquent Installments on State Land Purchases								3
			0 (-
	Drainage Districts								
	Federal In Lieu Payments Requested								
	IN LIEU PAYMENTS DV RENADILITATION PROJECTS		0	0 0	0	b	0	. 7	6

MONTAN	A, cont.	aye
	Installment Purchases	48
	Land Classification Law Amendment	52
	Leasing Rights Preference	52
	Livestock Embargo Law	36
	Mortgage Moratorium Extensions	13
	Mustard Seed ,	72
	Mustard Seed Tariff	37
	Office Consolidation	28
		64
		13
		18
	State Administration Study	33
	State Administration Study.	33 77
	State Tax Levy Increase	81
	Tax Redemption	
	Tax Sales	81
	Term of Office.	28
	Validation of Bonds , , ,	48
	Water Storage Dams	95
WEDD 4.0	WA	
NEBRAS	KA	
	Abatement of Interest on Taxes.	82
	Chemurgy Fund	70
	County Government	28
	Farm Land Cooperatives	11
	Federal Cooperation in Pest Control	66
	Federal Surplus Commodity Stamp Plan	24
	Judicial Determination of Water Appropriation Rights. ,	96
	Land Ownership by Corporations	35
	Motor Fuel Tax Refunds	46
	National Defense Area Zoning,	108
	Pest Control	24
	Pollution Prevention	10
	Republican River Compact	25
	State Planning Board,,,,	104
	Stream Pollution Prevention	100
	Tax Sales ,	82
	Uniform Property Act	35
	Water Rights Priority	101
	Weed Eradication Districts	73
NEVADA		
	Cooperatives Law Revision	12
	Federal Surplus Commodity Stamp Plan	24
	Interstate Cooperation by Drainage Districts	96
	Mormon Crickets	67
		23
	Nursery Sites	104
	Planning Enabling Act	
	Predatory Animal and Rodent Control	66
	Range Improvement Funds	34

		Page
NEVA	DA, cont.	
	Tax Title Validation Act	86
	Weed Control , , , , . , , , , ,	73
NEW	HAMPSHIRE	
	Constitutional Amendment	22
	County Fiscal Agent	28
	Federal Surplus Commodity Stamp Plan	24
	Flood Control	92
	Isolated Real Estate	109
	Motor Vehicle Regulation	12
	State In Lieu Payments to Towns	76
	Wood Research.	70
	TOOL NOSCALCITY A C.	70
NEW .	JERSEY	
	Cancellation of Taxes	74
		82
	Delinquent Taxes	
	Marketing of Milk	40
	Tax Redemption , , , , , , , , , , , , , , , , , , ,	82
NEW !	1EX I CO	
	Airport Approach Zoning Law	103
	Artesian Conservancy Districts	101
	Expenditure Limitation , ,	48
	Extension of State Land Purchase Contracts	14
	Federal Aid for Pest Control	67
	Forest Resources	23
	Interstate Compact to Conserve Gas and Oil	25
	Irrigation Ditches	96
	Livestock Embargo Law	36
	Marketing of Fruits and Vegetables	40
	Predatory Animal and Rodent Control	66
	Recreation Land	62
		47
	Refunding Law	64
	Rural Housing	59
	School District Consolidation	
		87
	Warehouse Regulations	43
	Water Code Amendments	10 1
MELL	VADV	
NEM '	YORK	
	Chattel Mortgages	15
`	Farm Produce Truckmen	42
	Federal Surplus Commodity Stamp Plan	24
	Flood Control Commission	92
	Forest Land Purchase	16
	Interstate Compact to Conserve Gas and Oil	25
	Marketing of Milk	40
	Milk Publicity	68
	Reforestation	20

NEW YORK, cont.	Pag
Soil Conservation Districts	
State Planning Division	
Town Budgets	4
NORTH CAROLINA	
Airport Approach Zoning Law	10
Board of Conservation and Development	
Deferment of Revaluation	8
Department of Tax Research	
Distribution of T. V. A. Payments	7
Education Commission	
Federal Park Program	
Foreign Cooperatives	
Forest Land Acquisition	
Livestock Markets , , , , , , ,	
Marketing Authority	
Mineral Fertilizers	
North Carolina Trade Mark	
Park Development Program	
Rural Housing	
Seed Laws	
State Merit System	
Taxation Exemption of Cooperatives	
Taxation of Farm Products	
Unfair Trade Practices	
Usury Laws	
Osury Daws of the control of the con	
NORTH DAKOTA	
AAA Payments	4
Conservation Compacts	
County Land Agent	
County Tax Limits	
Delinquent Taxes	
Distribution of Seedlings	
Exchange of County Land	
Federal Division of Cooperatives	
Governmental Reform Commission.	
Graduated Land Tax	
Grain Storage Commission	
Gross Receipts Tax for Cooperatives	
Industrial Alcohol Plant	
Industrial Commission ,	
Irrigation Law Amendments	
Livestock Embargo Law	
Livestock Sales Ring	
Loan Values	
Marketing Bureau	
Mineral Rights on Public Land	
Missouri River Project	

NORTH	DAKOTA, cont.	Page
NORTH		
	Mutual Aid Corporations	11
	Navigability of Streams	101
	Nursery Stock	26
	Optional County Government	28
	Petroleum Leases of Public Land	57
	Potato Sharegrowers	36
	Predatory Animal and Rodent Control,,,	66
	Refunding Law	47
	Registration of Farm Leases	35
	Rural Electric Cooperatives	11
	Sales Tax Distribution	50
	School Land Sale	53
	Stock Districts	35
	Tax Deed Proceedings	82
	Tax Title Clearance	87
	Taxation of Farm Machinery	46
	Torrens Title System	36
	Void Tax Levies	89
онто		
OHIO		
	Building Code , , , , ,	109
	Exemption of Property from Taxation	46
	Federal Surplus Commodity Stamp Plan	24
	Marketing of Eggs and Dairy Products	40
	Mining Laws	9
	Mortgage Moratorium Extensions	13
	Natural Resources Coordinating Board	10
	School Law Code	60
	Soil Conservation Districts	8
	State Approval of Appointment of County Tax Employees	89
	Tax Limitation Increases	77
	Taxation of Property of Cooperatives	12
	Water Supply Board	10 1
OKLAHO	MA	
	Agricultural Adjustment Act	44
	Agricultural Products Containers	45
	Assessment Procedure	74
	Bindweed Control	73
	Condemnation Procedure	53
	Delinquent Taxes	14
	Delinquent Taxes	83
	Depletion, Management, and Sale Revolving Fund	53
	Farm-Tenant Purchase Program	36
	Federal Funds	23
	Federal Surplus Commodity Stamp Plan	24
	Interstate Compact to Conserve Gas and Oil	25
	Irrigation District Powers	97
	Land Purchase Refinancing	14
	Leasing of Indian Land	53
	Leading of Indian Land ,	2.3

OKLAHO	MA, cont.	ge
	Livestock Embargo Law	36
		40
		26
		57
		91
		04
		46
		50
		82
	Washita River Basin	
	The state of the s	02
OREGON		
	Advertising of County Resources	69
		18
		26
		72
		20
	,	63
		77
		24
		18
		18
		18
		16
		21
		63
		05
	Rural Credit Loans	15
	Rural Rehabilitation Corporation	29
	Tax Limitation Determination	78
	Taxation of Federal Areas	77
	Tax Code Amendments	75
PENNSY	LVANIA	
	Abatement of Interest on Taxes	83
		24
		25
		92
		40
		24
	Mineral Production Control	9
	_	48
		84
	Strip Mining	9
		75
		73 89
		83
	United States Marketing Grades	41

RHODE	ISLAND	Page
	Agricultural Development	. 69
	Federal Surplus Commodity Stamp Plan	. 24
	Additionally seemp limits, and a seemp limits.	, 24
SOUTH	CAROLINA	
	County Manager	. 29
	County Unit School System	
	Dorchester Forfeited Land Commission	
	Forest Land Acquisition	
	Forestry Cutting Practices Investigation Committee	
	Tax Exemption of Cooperatives	
	Tax Payment	
	Tax Laymont.	, /3
SOUTH	DAKOTA	
	Abatement of Tax Penalties	. 84
	County Salaries	
	Delinquent Taxes , , ,	
	Disease Control Fund	
	Disorganization of School Districts	
	Exchange of County and School Land with United States	
	Federal Surplus Commodity Stamp Plan	
	Gross Receipts Tax for Cooperatives	
	Marketing of Poultry	
	Mortgage Moratorium Extensions	
	Oil and Gas Board	
	Petroleum Leases of Public Land	
	Predatory Animal and Rodent Control	
	Quiet Title Action . ,	
	Rural Credit Funds	
	Rural Zoning Enabling Act	
	School Fund Loans	
	Seed Laws	
	Tax Cancellation	
	Tax Sale and Redemption	. 84
	Underground Waters	. 102
TENNES	SEE	
	Board of Agriculture	. 34
	County Advertising	
	County Accounting Systems	
	County Cooperation	
	County Forests	. 17
	Cumberland River Valley	. 102
	Installment Payment of Taxes	. 75
	Pure Food and Drug Act	. 45
	State Aid to Drainage Districts	. 91
	State Tax Liens	. 89
	Tax Receivers	. 84
TEXAS		
	Abatement of Tax Penalties	. 84

TEXAS,	cont.	ago
	Abolition of Road Districts	62
	Abstracts of Patented Land	54
	Assessment Cooperation	75
	Commission on Interstate Cooperation	25
	County Advertising	69
	County Parks	63
	County-Wide School Tax	60
	Dam Construction Regulation	97
	Entering Private Land to Control Fires	19
	Federal Surplus Commodity Stamp Plan	24
	Flood Control Districts	92
	In Lieu Payments by Rehabilitation Projects	76
	Interstate Compact to Conserve Gas and Oil	25
	Nursery Stock	67
	Oil and Mineral Leases of Public Land	58
	Pecos River Waters	26
	Refunding Law	47
	Research in Agricultural Products	71
	Rice Industry Promotion	69
	Rural Housing	64
	School Land Purchases	14
	Seed Laws	
	Soil Conservation Districts	8
	State Aid for Education	60
	State Aid for Reclamation Districts	102
	Truck Weight Restrictions	42
	Vocational Agricultural Education	60
	Water Control Districts ,	97
UTAH		
	Appalachian Power Case	102
	County Zoning Laws	107
	Department of Agriculture	34
	Department of Publicity	69
	Land Code Amendments	54
	Marketing of Fruits, Vegetables, and Poultry	41
	Marketing of Milk and Cream	41
	Self-Help Cooperative Board	13
	State Planning Board	105
	Valuation of Property of Cooperatives	12
	Water Conservancy Districts	97
	Weed Eradication Program	73
VEDMON		
VERMON'		
	Annexation Study	30
	Assessment of Lumber and Saw Logs	22
	Canadian Trade Restrictions	37
	Cooperative Marketing Act	11
	Federal Timber Cutting Regulations	21

VERMONT	, cont.	Page
	Foreclosure Sales	. 15
	Forest Debris Removal	
	Industrial Agricultural Products Commission	
	Plant Disease Control	
	Signboard Law Amendments	
	Soil Conservation Districts	
	State Aid for Highways	. 62
WASHING	TON	
	Board of Land Commissioners	. 54
	Cooperative Marketing Act	. 11
	Deferred Taxation of Forest Land	
	Delinquent Taxes	
	Dissolution Procedure	
	Distribution of In Lieu Payments	
	Division of Flood Control	
	Drainage District Powers.	
	Drainage District Elections	
	Insolvent Irrigation and Drainage Districts	
	Irrigation Districts ,	
	Issuance of Certificates of Clearance	
	Marketing of Potatoes and Cantaloupes	
•	Oil and Mineral Development on Public Land	. 58
	Pest Control	. 67
	Removal of Timber from State Lands	. 21
	Retaxation of Property	. 89
	Rural Housing	
	Rural Libraries	
	School District Reorganization	
	Seed Laws	
	State Aid for Education	4
	State Forest Lands	
	Tax Limitation Referendum	
	Taxation of Real Estate Contracts	. 89
WEST VI	RGINIA	
	Interim Committee on Public Lands ,	. 54
	Potomac River Basin	. 26
	Rural Housing	. 64
	State Planning Board	. 105
	Tax Study Committee	. 90
		. , ,
WISCONS		
	Abatement of Interest and Penalties on Taxes	. 85
	Airport Approach Zoning Law,,	. 103
	County Land Sale	. 54
	Dairy Products Tariff	. 37
	Delinquent Drainage Taxes	. 91

WISCONSIN, cont.	je
Federal In Lieu Payments Requested	7
	15
	24
	75
	34
	13
	14
Roadside Parks)5
	71
	37
	22
WYOMING	
Airport Approach Zoning Law	3
Delinquent Farm Loans	15
	77
Interstate Streams Commission	26
Livestock Embargo Law	36
	99
Navigable Waters)3
	7 1
	14
	37
	3
	37
)2



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